The Bengal Budget Estimates for the year 1873-74

IX-101

WEST BENGAL SECRETARIAT LIBRARY

BENGAL SECRETARIAT LIBRARY

RESOLUTION.

FINANCIAL DEPARTMENT.

Calcutta, the 29th March 1873.

READ—

The three abstract statements A, B, and C, showing the results of the Bengal budget estimates for provincial services during the year 1873-74.

Also—

The several resolutions passed by the Lieutenant-Governor upon the detailed budget estimates for each head of service.

RESOLUTION.—The appended statement A shows the provincial ways and means, and the estimated provincial expenditure for the year 1873-74. The orders on the several departmental budgets have been published in the *Calcutta Gazette*, and it is therefore unnecessary to review again in detail the estimated receipts and expenditure of the several provincial departments. The Lieutenant-Governor will therefore now only notice very briefly the general scope of the provincial budget as it finally stands.

2. The exact result of the provincial finances for the year (1872-73) now closing is not known. As compared to the budget allotments there will be some considerable saving in the ordinary provincial services. But, on the other hand, large grants have been made to district road committees, the road cess collections not having yet commenced. And it must be remembered that the budget allotment of 1872-73 was about £62,800 in excess of the year's income, the savings of the previous year having been allotted to that amount. Until the accounts are made up, it is impossible to say whether, on the whole, there will be a surplus or a deficit for 1872-73. Probably the amount will not be large on whichever side it be.

The opening provincial balance of the year 1873-74 is therefore taken at the amount at which it stood when the accounts were last made up for the beginning of the past year, viz. £397,305, plus £86,600, the amount of special* grants made for special purposes at the end of the year 1872-73, equal to £483,900 in all. If the actual accounts of the past year should, when made up, show that there has been any saving or any excess expenditure for the year 1872-73, the account will be so much better or so much worse.

* The special grants consist of £40,000, price of the old Sudder Court building, and £46,600, the capitalised value of house-rents paid for public offices in Calcutta. These two sums are at present intended to meet part of the cost of amalgamated public offices for the Government of Bengal.

3. The history of the provincial balances, and the manner of their accrual, was stated in some detail in the Government orders on the public works budget. But it may be well to mention again here that Bengal had in hand, when the provincial finance system began, about £162,000 of the amalgamated road fund balances and other provincial funds. Bengal also received a special grant of £53,000 from the imperial savings of the year 1870-71; and the Government thus began with a balance of £215,000. About £148,000 were saved during the first year of the provincial finance system; one-half of this saving accrued under the Public Works grant, and the whole saving may be said to have been due to the severe and close economy practised by the Lieutenant-Governor in declining to sanction any expenditure not shown to be emergently necessary, or to grant money for new undertakings however useful, until he could see more clearly what were the most pressing requirements of these great provinces where so very much was wanted in all directions and by all departments. The provincial cash balance was further swelled at the close of 1871-72 by special grants made for special buildings. These grants, and the similar grants made

in 1872-73 and already mentioned, aggregate about £120,900, and consist of the capitalised values of rents paid by public departments, which the Government proposed to provide with suitable public buildings of their own. The estimated opening provincial balance of 1873-74 therefore, in round numbers, has accrued as follows :—

	£
Accumulated balances of the old road funds	162,000
Extra grant of 1871 from imperial savings	53,000
Savings on the provincial finances of 1871-72	148,000
Capitalised grants for special buildings given in 1871-72 and 1872-73	120,900
Total ...	483,900

4. In statement A the expected income from "provincial rates and taxes" is "nil," as no such taxes have been imposed in Bengal. The only sources of income that could in any sense be reckoned as provincial taxes are the tolls on roads, rivers, and canals, which formerly constituted the amalgamated road fund. All the local tolls on roads, canals, &c., locally maintained, have now been made over to the district local funds, while those levied on roads and canals maintained by the Public Works Department are properly treated as Public Works receipts, and set against the expenditure on those works.

5. The only grants for the year 1873-74 which largely exceed the allotments made in the previous year are, the education, the medical, the public works, and the local funds grants. The Government orders on the departmental budgets have shown how and why the Government propose to spend these increased grants on education and medical or sanitary relief. The Lieutenant-Governor much wishes that he could grant more money for, and that the educational machinery of Government could usefully spend more money on the schools of Bengal. He is glad to be able to spend so much on medical relief and sanitation. The orders on the Public Works Department's budget show that the Lieutenant-Governor wishes to spend the accumulation of moneys primarily intended for public works on roads, canals, jails, and other public works, so that the provincial money may fructify instead of lying idle. A large allotment (£100,000) is made to meet the grants which the Lieutenant-Governor will still have to make during the year in aid of the funds of district and municipal committees. The road cess income will not be available in some districts until late in the year; there are still some remote and poor districts which have little local income, and which must receive provincial grants for some time to come. The Lieutenant-Governor has considered that he could not spend the balances of the old amalgamated road fund in any better way than granting money in aid of the district committees and towards some very special improvements in certain municipalities.

6. Statement B shows in detail how the grants for the several provincial services have decreased or increased as compared with the previous year. The letter press in the last column sufficiently explains the increases and decreases of charge, and the transfers of new items to the provincial budget.

7. Statement C shows exactly the gross and the net cost of each of the great civil departments inclusive of public buildings.

8. If the full grants now made are spent, and the account is not materially deranged by the final result of the year 1872-73, the year 1873-74 will close with a balance of £183,000 against an opening balance of £483,000. Some savings in the estimates generally result at the end of the year, even after providing for demands which arise in the course of the year, and if this be so, the balance will be so much larger. But however this may turn out, the Lieutenant-Governor believes that he will have been right, now that the wants of the

province are more fully known to him, to make liberal grants for 1873-74, for the most necessary objects, out of the provincial balances which are lying at his disposal in the treasury, care being at the same time taken that he does not exceed his means.

ORDERED, that a copy of this resolution and of the appended statements be published in the *Calcutta Gazette*; be submitted to the Government of India in the Financial Department; and be forwarded to the Accountant-General to Government of Bengal, Public Works Department of Bengal, Judicial, Revenue, and General Departments of this Government.

By order of the Lieutenant-Governor of Bengal,

C. BERNARD,

Offg. Secretary to the Govt. of Bengal.

No. 658.

COPY submitted to the Government of India in the Financial Department.

Nos. 659-663.

COPY forwarded to the Accountant-General, Public Works, Judicial, Revenue and General Departments of this Office.

By order of the Lieutenant-Governor of Bengal,

C. BERNARD,

Offg. Secretary to the Govt. of Bengal.

CALCUTTA,
The 29th March 1873.

STATE

Showing the funds available and the assignments for each

	£	£
Estimated balance in hand at beginning of year	.....	483,900
RECEIPTS.		
Imperial assignment for provincial services ...	1,224,600	
Provincial rates and taxes	Nil.	
Police department receipts	7,820	
Jail manufacturing receipts	101,300	
Registration fees	40,000	
Educational receipts	39,650	
Medical receipts	9,070	
Printing receipts	2,240	
Miscellaneous civil receipts	37,800	
Public works receipts	89,400	
Total receipts ...	.....	1,551,880
Grand total ...	.....	2,035,780

The 29th March 1873.

MENT A.

of the Bengal Provincial Services during the year 1873-74.

	£	£
CHARGES.		
Police	486,590	
Jails	174,850	
Registration	33,300	
Education	268,940	
Medical	115,570	
Printing	28,330	
Miscellaneous civil expenditure	72,550	
Provincial public works, including departmental buildings	571,900	
Grants-in-aid to local and municipal funds for local works	100,000	
Total		1,852,030
Estimated closing balance		183,750
Grand total		2,035,780

C. BERNARD,

Offg. Secretary.

STATE

Comparative statement showing the gross assignments for each of the

Department.	Assignment for the year		Increase, 1872-73.
	1872-73.	1873-74.	
	£	£	£
Police	479,630	486,590	6,960
Jails	180,200	174,850	.....
Registration	33,600	33,300	.....
Education	232,960	268,940	35,980
Medical	100,000	115,570	15,570
Printing	31,300	28,330	.....
Miscellaneous civil expenditure	76,410	72,550	.....
Provincial public works	342,740	571,900	229,160
Grants to local and municipal funds ...	Nil	100,000	100,000
Total ...	1,476,840	1,852,030	387,670

The 29th March 1873.

MENT B.

Bengal Provincial Services during the years 1872-73, 1873-74.

Decrease, 1872-73.	Remarks.
£	
.....	This increase is in part due to a change in the form of account whereby certain payments by constables on account of clothing are now shown on both sides of the account. It is in part due also to the cost of new police for the Garo Hills, and to sundry small increases of police charge in different parts of the country.
5,350	The decrease is due to a closer estimate for rations, as the expenditure under this head has in former years fallen much below the estimate. The budget provides for certain increases of jail establishments.
300	The difference is small and calls for no remark.
.....	The increase is mainly due to the new grant of £35,000 for primary education in rural Bengal. The grants for higher and middle education, and for grants-in-aid, stand at about the same figure as in the previous year.
.....	Out of this large increase two-thirds are on account of the special medical relief of the Burdwan fever-stricken tract. The rest is due in part to the opening of new hospitals and dispensaries in different parts of the country, to the establishment of a new vaccination circle in Eastern Bengal, and to the grants required to enable civil surgeons to check and tabulate vital statistics.
2,970	The decrease is due to the more moderate valuation of printing work done at the Alipore Press.
3,360	The decrease is due to this Government having provided only one-half of the cost of local establishments, in the hope that the imperial Government will provide the other half. Some of the other sub-items of the miscellaneous estimate show an increase.
.....	The large increase is due to the Lieutenant-Governor's decision that the accumulated balances of funds devoted to public works should, so far as they could usefully be spent, be employed to improve the roads, jails, and buildings of Bengal.
.....	Large sums were given for this purpose in the course of 1872-73, but they did not appear in a budget grant. The district road committees will not have any income from the road cess until the autumn; they require money for the needs of the open season of 1873. The accumulated balances of some old road funds are available; and the Lieutenant-Governor has allotted this sum to meet grants to district road committees and to municipalities.
12,480	Net increase on last year's estimate ... , ... £375,190

C. BERNARD,

Offg. Secretary.

STATEMENT C.

Showing the expected net cost of each of the Provincial Services of Bengal for the year 1873-74.

POLICE.

	£
Grant as per statement A	486,590
Add cost of buildings and repairs included in the Public Works budget, plus 25 per cent. for establishment	6,610
Total ...	493,200
Deduct receipts as per statement A	7,820
Net cost ...	485,380

JAILS.

Grant as per statement A	174,850
Add cost of buildings included in the Public Works budget, plus establishment as before	94,410
Total ...	269,260
Deduct receipts as per statement A	101,300
Net cost ...	167,960

REGISTRATION.

Grant as per statement A	33,300
Add cost of buildings and repairs included in the Public Works budget, plus establishment as before	3,750
Total ...	37,050
Deduct receipts as per statement A	40,000
Net saving ...	2,950

EDUCATION.

Grant as per statement A	268,940
Add cost of buildings and repairs included in the Public Works budget, plus establishment as before	29,050
Total ...	297,990
Deduct receipts as per statement A	39,650
Net cost ...	258,340

MEDICAL.

Grant as per statement A	115,570
Add cost of buildings and repairs included in the Public Works budget, plus establishment as before	8,375
Total ...	123,945
Deduct receipts as per statement A	9,070
Net cost ...	114,875

PRINTING.

				£
Grant as per statement A	...	...	...	28,330
Deduct receipts as per statement A	...	...	...	2,240
		Net cost	...	26,090

MISCELLANEOUS CIVIL EXPENDITURE.

				£
Grant as per statement A	...	...	...	72,550
Deduct receipts as per statement A	...	...	...	37,800
		Net cost	...	34,750

PROVINCIAL PUBLIC WORKS.

Grant as per statement A	...	...	...	571,900
Deduct receipts as per statement A	...	...	...	89,400
		Net cost	...	482,500

GRANTS-IN-AID TO LOCAL AND MUNICIPAL FUNDS.

Grant as per statement A	...	...	...	100,000

C BERNARD,

Offg. Secretary.

The 29th March 1873.

D. E. J.

RESOLUTION.

FINANCIAL DEPARTMENT.

Calcutta, the 18*th March* 1873.

1. The Lieutenant-Governor having now seen most parts of these provinces, and having very fully considered their necessities in regard to public works, has thought it well to review the whole situation in this respect before settling the Public Works budget for the year 1873-74. The financial result of the year 1872-73 is not yet known. The assignments in aid of districts, having been liberally made, no doubt exceed the income derived from funds hitherto devoted to that purpose; but it is believed that the expenditure of the Public Works Department proper will probably fall short of, and will certainly not exceed, the assignments. It may therefore be pretty safe to omit for the present the results of the current year, and to consider, *first*, the imperial assignment and the public works income; and *second*, any additional funds available for Public Works expenditure as shown by the last concluded accounts up to 31st March 1872, or granted by subsequent special orders of the Government of India.

2. The portion of the annual imperial assignment to these provinces calculated with reference to the public works expenditure of 1870-71, and therefore fairly attributable to that department, is about 33½ lakhs of rupees, say £335,000.

3. The income from tolls on canals and waterways, and on bridges, ferries, &c., levied on roads maintained from the provincial funds, is about 7 lakhs of rupees, and this income has been, and should be, devoted in some shape to public communications. From other sources, including rents, refunds, &c., there is some further public works income, making a total income in that department of about 8½ lakhs. The total ordinary income composed of the assignment, plus receipts of the department, is thus about 42 lakhs, say £420,000.

4. In clearing up the accounts of the amalgamated district road fund and other funds similarly available, with a view to the new system of account, there were found to be a credit balance of about 16 lakhs, which may be regarded as a sum available for expenditure once for all.

5. The Government of India have agreed to give this Government the capitalised value of several rents paid for public offices as well as the value of the building lately taken for a military hospital, the object being to supply the place of rented buildings by building Government offices. On account of these capitalised rents, including the Calcutta Small Cause Court and a Judge's Court at Midnapore, about 11 lakhs are now available.

6. Finally, as has been explained in the Administration Report, not from the want of ample opportunities for spending, but because of the very greatness of the necessities of these great provinces, and the difficulty of meeting them from the comparatively small annual assignment, the Lieutenant-Governor thought it necessary in the first year of his administration to exercise extreme care and caution in this department, and not to launch out till he thoroughly understood the subject and had systematised and classified the works and the accounts. There resulted a considerable saving on the public works assignments for 1871-72, exceeding 7 lakhs of rupees.

7. These sums make about 34 lakhs of rupees, say £340,000, which may be called extraordinary funds available for public works. Taking ordinary and extraordinary together, about 76 lakhs, say £760,000, appear to be available.

From this we have only to deduct any amount by which the grants-in-aid to districts in the present year may be found to have caused a deficit.

8. It might not be absolutely necessary to devote all these funds to public works; some of them might perhaps have been diverted to other and equally useful purposes. But, on the other hand, several considerations have

seemed to the Lieutenant-Governor to point to the course of devoting these funds for the present mainly to what may be called their original and primary object. It would scarcely be right to divert them without good reason. The necessities of public works in so vast a territory are greater than the funds as yet at our disposal can meet. And what has principally weighed with the Lieutenant-Governor is this, that in other departments he has not the power to incur, and it would not be right that he should incur, annual charges for which he might provide in one year, but for meeting which in future years no provision has been made; while in the Department of Public Works great benefits may be conferred by expenditure on works of a lasting character, and provision for the future is made, inasmuch as the road cess may shortly be expected to supply an income from which works of a local character once made may be maintained, and the provincial assignment may be set free for larger works and other necessary purposes.

9. If, again, this money is to be devoted to public works, it has seemed to the Lieutenant-Governor to be altogether for the benefit of the country that it should be made to fructify as soon as possible, instead of remaining idle in the treasury, which pays no interest. In anticipation of the new arrangements connected with the road cess, and with a view to general efficiency, the Public Works establishments have been lately organised on a localised system which has been attended with a considerable extension and, it is hoped, greatly increased efficiency. Meantime, the collection of the road cess has been postponed for some months, so that there is a sort of interregnum during which our local establishments are ready, but our local money is not. The Lieutenant-Governor has promised to enable the local officers to carry on the useful works they had taken in hand in expectation of the early collection of the road cess, and it is very desirable that he should provide the funds for this object.

10. Looking, then, to the whole situation, it seems to the Lieutenant-Governor to be best that he should not hoard the money available, but should spend as much as the Public Works establishments can efficiently, economically, and usefully expend, drawing on the extraordinary funds at his disposal for so much as exceeds the ordinary income of the year.

11. In this view the budget estimate of the Public Works Department has been drawn upon a comparatively liberal scale, though that scale is still extremely small in comparison to the territories, and will after all admit of but very moderate extension of necessary works.

12. First, it is of course necessary to provide for the repairs of existing buildings, roads, &c. This has been duly done at a cost of about £125,600, of which £91,155 is devoted to the repair of roads and canals. Of new buildings, the most important addition to our ordinary outlay is the provision for jails. It may be said that not one properly constructed jail existed at the beginning of the present financial year in all these provinces, and what has been done or can be done in a single year must be but a very small part of what is required. A sum of £68,757 has, however, been devoted to permanent improvements of our jails in the provision for the ensuing year, exclusive of establishments and repairs.

13. A provision of £17,500 has been made to carry on the new Presidency College during the year.

14. All the other building provisions from ordinary funds are comparatively small. A few new court-houses are being built at various district stations, but not nearly all which are demanded and are really required.

15. There is, however, a considerable assignment for Secretariat Offices and the new Small Cause Court in Calcutta, which, as well as the provision for a court at Midnapore, will be met from the special funds obtained by grant from the Government of India by way of capitalisation of the rents now paid. About £61,700, in addition to a proportion of cost of establishments, &c., will be thus spent under the head of 'other buildings,' but will not form a charge against the ordinary income of the year. Adding together these charges, we have a total of £187,886 devoted to new buildings.

16. In the last Administration Report, the principal roads and canals maintained as provincial are shown as now classified, and that list is appended to this resolution.

17. Under the head of communications, the new works proposed involve an expenditure of £100,869, of which £9,154 is the sum given to canals, and the remainder to roads. The Lieutenant-Governor hopes to arrange for the further development of the water communications of Bengal, the existing canals being both useful and profitable. But the subject involves considerations of extreme difficulty: plans did not exist, and till they are carefully elaborated, much cannot be done. Particular attention is being given to the possible improvement, or even canalisation, of the Soorma, the river leading up to Sylhet and Cachar, and now navigable by steamer to those places in the rainy season only. The present budget already contains provision for the commencement of a canal to connect the Khasi Hills (abounding in minerals and potatoes) with the Soorma. Some improvements are proposed in the existing canals, and help has been promised to some of the local committees, especially those of Dacca and Chittagong, who contemplate important local canals to open the direct route between the Eastern Bengal Railway and Dacca, and to give access to Chittagong by a route free from the perils of the open sea.

18. As regards roads, the principle followed has been to do most in those districts which, needing most development, are least able to help themselves. The Lieutenant-Governor has also felt that money is much better spent on substantial roads in districts where the supply of metal is good and cheap, and *where* roads once made can be easily maintained, rather than in those where passable roads can only be maintained at an enormous cost by continually laying down bricks which soon wear out. It generally happens, too, that the laterite districts are those most wanting in water communication, while the alluvial districts, where there is no metal, have many water-ways. The Lieutenant-Governor is inclined to think that in rich and populous districts where there is no metal, a light railway will prove in the end more economical, as well as incomparably more efficient, than a brick road wherever there is much land traffic. The question whether rails may properly be laid on some of existing roads is one of much difficulty, which is still under consideration.

19. With these views, then, the money available for new roads has been distributed as follows:—

	£
Calcutta roads	2,600
South-Western trunk road	2,500
North-Western "	2,900
Gya and Patna road	5,000
Chota Nagpore system of roads	25,400
Northern Trunk road	22,600
North-Eastern road	1,200
Assam roads	21,000
Sylhet and Cachar road	3,000
Chittagong road	500
Minor road works	5,000
Total ...	91,700

20. An important bridge is in course of construction on the road between Patna and Gya, the great place of pilgrimage. When this is finished that road will be complete, metalled and bridged throughout. It is possible that rails may eventually be laid on this road, on which the traffic is very large.

21. The road from Caragola on the Ganges above Rajmehal to Purneah and Darjeeling has long been in a partially completed state, the communication being generally maintained by temporary bridges which are now falling. Seeing that this road lies through rich and important districts, that it is so far from the course of the proposed Northern Bengal Railway that it will not be superseded by it for local purposes, and that it must be some years before it can be superseded by that railway for the traffic between Calcutta and Darjeeling,

the Lieutenant-Governor has thought that this road should be maintained, and that whatever is to be done should be done as quickly as possible, in order that the greatest amount of use may be made of it before the railway comes into play. He has therefore much urged on the completion of the light iron bridges which are taking the place of the wooden ones fallen or falling. He has also not hesitated to complete the hill cart road, which has been much injured by land slips, and needs much remodelling and improvement. Upwards of £22,500 is thus devoted to the Ganges and Darjeeling road, taking both the plains and hill portions.

22. The bridges in the plains portion are calculated to bear a light engine in case rails should some day be laid. If in this way direct communication could be established between the western coolie-producing districts and the Northern Bengal Railway, and a branch of the latter should lead to Assam, a great step would be gained towards developing the eastern districts and saving the lives of the hundreds of coolies who now perish by cholera and other diseases in the river steamers.

23. Whether a railway shall be made up the Assam valley, the Government of India must decide. But the Lieutenant-Governor is decidedly of opinion that nothing but a railway scale of expenditure will suffice to make a trunk road fitted to compete with the river traffic, and that a railway only would recompense such expenditure. He has therefore not attempted seriously to carry on what is called the Assam grand trunk road, but has given about £10,000 for the improvement of such portions of it as are of much local use, and for the completion of a line sufficient for the postal runners. He has given another £10,000 to be distributed in opening local roads in the tea districts. Altogether £21,035 have been given in the budget for 1873 for new roads or new works on roads in Assam.

24. The Chota Nagpore districts are in many ways most important; with a fine climate, an excellent and most productive population, most valuable minerals and other products, and two military stations, it is very important that they should be opened out, and should no longer be cut off from the world as they have hitherto been. While there is no water communication, the soil is admirably adapted for good and cheap roads; bridges only are required to render these districts accessible by roads very easily maintained. The Lieutenant-Governor has then thought it right to do something for this object, and proposes to complete two lines of communication from Giridee to Hazareebaugh, and then to Ranchee on one side, and from the railway junction near the Barakur to Pooroolea and Ranchee on the other, while the district committees will carry further roads of a humbler character. Altogether £25,400 is given for the construction of the Chota Nagpore system of roads.

25. Road works of less size and importance in various places, including some improvements in Calcutta, the completion of causeways on the unbridged rivers on the south-western trunk road to Cuttack, and the Sylhet-Cachar road, absorb the remaining £18,000 of road money.

26. The sum of £20,000 is provided in the budget for miscellaneous public improvements of all kinds.

27. For grants-in-aid to local committees, the sum of £100,000 is provided.

28. All the sums above detailed are for works exclusive of the establishments by which they are carried on and superintended; about 25 per cent. of the cost of works must be added for establishments. And it must be explained that the Public Works establishments now do a large portion of the work of the district committees, which work is not shown in the provincial budget. For the present, while the funds of the committees are so limited, no charge is made on them for this service. In practice, therefore, this is an addition to the grants to districts.

For the cost of establishments, then, £131.400 is provided, as well £6,055 for tools and plant.

The total charge to the provincial revenues under the above headings, as set forth in the abstracts attached to this resolution, is £671,899.

For this expenditure the Lieutenant-Governor proposes to provide as follows:—

	£
Current annual assignment and income	420,000
From capitalised grants, including share of establishments, &c., debitable to buildings constructed from this source	80,000
From accumulated balances of amalgamated road fund, &c. ...	100,000
The balance from the savings of the year 1871-72	71,899
Total ...	671,899

This leaves some margin as compared to the total sum above mentioned as available, and it generally happens that some unspent balances remain at the end of the year. It may therefore be hoped that as much work is provided as our establishments (which are not yet quite completely consolidated) can safely and thoroughly do, while at the same time there is no risk of exceeding our means.

Ordered, that one hundred copies of this resolution with annexures be forwarded to the Public Works Department of this Government for information.

Also that copies be forwarded to all Commissioners of Divisions for information.

By order of the Lieutenant-Governor of Bengal,

C. BERNARD,

Offg. Secretary to the Govt. of Bengal.

Circular No. 7.

COPY forwarded to the Commissioner of
for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 24th March 1873.

LIST OF THE PRINCIPAL ROADS AND WATER COMMUNICATIONS MAINTAINED FROM PROVINCIAL FUNDS.

Roads.

1. *Southern Road.*—From Calcutta through the 24-Pergunnahs District to Diamond Harbour, the Head-Quarters of a Sub-Division and the site of one of the new batteries for the defence of the River Hooghly.

2. *South-Western Trunk Road.*—From Calcutta by Midnapore through Orissa, bifurcating from a point near Cuttack to Ganjam in the Madras Presidency and Pooree, the site of the great Temple of Juggernath; including also a more direct connection with the above line from the North-Western Provinces by a branch, leaving the East Indian Railway Station at Raneegunge and passing *viâ* Bancoorah to Midnapore.

3. *North-Western Trunk Road.*—From Calcutta to the frontier of the North-Western Provinces. In connection with this a road leads to Gya, the great place of Hindoo pilgrimage, and connects Gya with the city of Patna and the East Indian Railway. From Patna again a road leads on to Mozufferpore, chief town of the great district of Tirhoot.

4. *The Chota Nagpore system of Roads* —Consisting of a line of road from the Seetarampore junction of the East Indian Railway to Purulia, chief town of the Maunbhoom District, and on to Ranchee, head-quarters of the Chota Nagpore Commissionership. And another line from the Girhidee terminus of the East Indian Railway to the Cantonment and District Station of Hazareebaugh, with a junction line between Hazareebaugh and Ranchee. Also a line from Hazareebaugh running north to the Grand Trunk Road. There is also a short branch to Parisnauth Hill.

5. *Northern Trunk Road.*—From Caragola on the Ganges, nearly opposite the East Indian Railway Station of Sahibgunge, through Purneah to Darjeeling; with a branch to Julpigooree.

6. *North-Eastern Road.*—From Calcutta by the Military Station of Dum-Dum to Jessore, the chief town of the Jessore District.

7. *Assam Trunk Road.*—From Dobree on the Berhampootra, on the extreme west of Assam, to Suddya near the eastern frontier, with a branch to Shillong and Cheerapoonjee, and hill roads to different outposts on the Garrow, Cossiah and Naga Hills.

8. *Sylhet and Cachar Road.*—From the Station of Sylhet through Cachar to the Muneepore boundary, and a short branch line from Sylhet to Cheerapoonjee.

9. *South-Eastern Trunk Road.*—From Dacca to Chittagong, with a continuation to the Looshai Hills and another towards British Burmah.

Canals.

1. *Calcutta and Eastern Canals.*—A system of canals connecting various rivers and creeks by which boat communication between Calcutta and the Eastern Districts is maintained.

2. *The Nuddea Rivers.*—One or other of these is kept open according to circumstances, so as to afford water communication between Calcutta and the Northern Districts.

ABSTRACT OF THE PROVINCIAL PUBLIC WORKS BUDGET ESTIMATE OF BENGAL, SHOWING THE ESTIMATED RECEIPTS AND EXPENDITURE DURING THE YEAR 1873-74.

RECEIPTS.	Amount.	Total.
Tolls—	Rs.	Rs.
On Ferries	70,000	
„ Roads	7,000	
„ Nuddea Rivers	2,57,000	
„ Calcutta and Eastern canals	3,66,000	
		7,00,000
Other Receipts—		
Fines and refunds	50,500	
Rent of buildings and lands	64,000	
Sales of produce	1,500	
„ of buildings and tools and plant ..	13,000	
„ of old materials	16,000	
Staging Bungalow receipts	9,000	
Strand Bank Fund	40,000	
		1,94,000
Net grant from provincial funds	.....	58,24,999
		67,18,999

EXPENDITURE.	Amount.	Total.
Original Works—	Rs.	Rs.
Civil Buildings	18,78,869	
Communications	10,08,698	
Miscellaneous Public Improvements ...	2,00,000	
		30,87,567
Repairs—		
Civil Buildings	3,25,300	
Communications	9,11,550	
Miscellaneous Public Improvements ...	20,025	
		12,56,875
Establishments		13,14,007
Tools and plant		60,550
Grants-in-aid to districts		10,00,000
		67,18,999

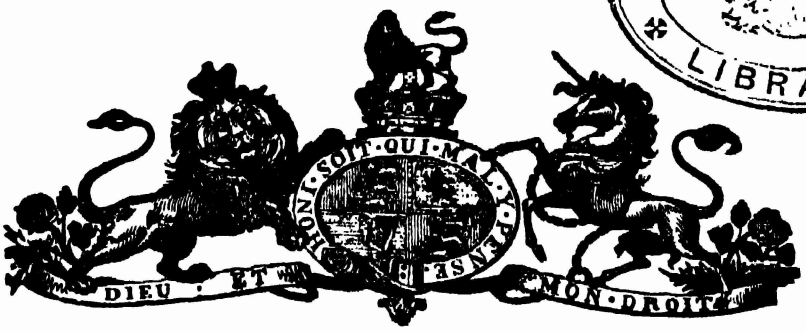
SUMMARY OF THE ESTIMATED CHARGES FOR PUBLIC WORKS FOR THE YEAR FROM 1st APRIL 1873 TO 31st MARCH 1874.

		Original works.	Repairs.	Establishments.	Total.
		Rs.	Rs.	Rs.	Rs.
Civil buildings ...	Jails ...	6,87,579	67,670	1,88,812	9,44,061
	Registration ...	30,000	.....	7,500	37,500
	Police ...	50,000	2,940	13,235	66,175
	Education ...	2,00,000	32,450	58,112	2,90,562
	Medical ...	52,000	15,000	16,750	83,750
	Other buildings ...	8,59,290	2,07,240	2,61,029	13,27,559
	Total ...	18,78,869	3,25,300	5,45,438	27,49,607
Communications ...	Roads	8,17,156	7,60,750	4,69,973	23,90,221
	Canals	91,512	97,300		
	Rivers	.....	53,500		
	Stores from England	1,00,000	.....		
	Total ...	10,08,698	9,11,550	4,69,973	23,90,221
Miscellaneous public improvements ...		2,00,000	20,025	53,850	2,73,875
	Total ...	2,00,000	20,025	53,850	2,73,875
Tools and plant		.....		.....	60,550
Grants-in-aid to districts, &c. ...		10,00,000		2,44,746	12,44,746
	Total PROVINCIAL ...	53,44,442		13,14,007	67,18,999

FORT ST. GEORGE GAZETTE,
SUPPLEMENT.

TUESDAY EVENING,
AUGUST 19, 1873.

BENGAL SECRETARIAT
LIBRARY



OFFICIAL PAPERS.

BUDGET ESTIMATES

OF THE

PROVINCIAL, LOCAL, AND SPECIAL FUNDS

FOR

1873-74.

1.—Budget Estimate of Provincial Funds

Receipts.	Actuals for 1871-72.	Estimate for 1872-73.			Budget Estimate for 1873-74.
		Budget Estimate.	Actuals, 10 months.	Regular Estimate.	
	RS.	RS.	RS.	RS.	RS.
1. Balance	...	...	...	...	8,90,622
2. Allotments from General Revenues.	76,96,292	78,76,570	66,45,550	79,74,660	80,19,160
3. Jails	2,64,856	2,37,500	1,40,930	1,69,110	1,56,200
4. Registration ...	3,54,749	3,20,000	2,78,550	3,34,260	3,20,000
5. Police	82,458	21,520	22,520	27,020	30,000
6. Education	*2,05,758	1,36,500	1,01,010	1,21,210	1,10,000
7. Printing	28,031	34,600	24,290	29,150	28,000
8. Medical	10,048	9,000	11,220	13,470	9,000
9. Ecclesiastical ...	2,657	1,300	1,130	1,360	1,300
10. Miscellaneous ...	36,402	21,200	38,450	46,130	42,000
11. Public Works ...	55,064	74,550	37,710	70,590	50,000
12. Uncovenanted Civil Service Examinations	...	...	39,900	47,880	46,000
Carried forward...	87,36,315	87,32,740	73,41,260	88,34,840	97,02,282

* NOTE.—Includes a sum of Rupees 1,01,670 the balance of School Fee Fund.

O F. MADRAS

for the Official year 1873-74.

Expenditure.	Actuals for 1871-72.	Estimate for 1872-73.			Budget Estimate for 1873-74.
		Budget Estimate.	Actuals, 10 months.	Regular Estimate.	
	RS.	RS.	RS.	RS.	RS.
1. Jails—					
Inspection ...	36,140	38,110	29,784	35,740	38,108
Central Jails ...	4,69,781	4,84,460	4,45,162	5,34,200	5,34,082
District Jails ...	3,17,463	4,07,430	2,41,667	2,90,000	3,63,010
Total ...	8,23,384	9,30,000	7,16,613	8,59,940	9,35,200
2. Registration—					
Superintendence.	56,487	70,580	32,535	38,440	67,835
Remuneration to Sub-Registrars, &c.	1,81,205	1,65,600	1,65,027	1,98,030	1,62,500
Marriage Registrar	600	...	500	600	600
Total ...	2,38,292	2,36,180	1,97,562	2,37,070	2,30,935
3. Police—					
Provincial Superintending Officers	1,10,136	1,17,860	66,504	79,805	1,17,146
Presidency Police.	1,92,235	2,17,180	1,72,165	2,06,598	2,21,952
District Police. } Village Police. }	30,93,922	32,50,310	25,96,470	31,15,769	32,60,902
		16,150	9,832	11,798	
Total ...	33,96,293	36,01,500	28,44,971	34,13,970	36,00,000
4. Education—					
University ...	38,012	38,940	12,049	14,461	39,000
Direction. } Inspection. }	1,22,905	42,600	35,263	42,315	43,000
		1,22,930	1,25,797	1,50,936	1,26,140
Government Colleges	62,374	1,04,580	73,739	88,487	1,05,200
Govt. Schools: Ordinary charges. Scholarships, &c.	2,99,914	2,84,280	1,63,428	1,96,113	2,60,720
Grants-in-aid ... Building Grants.	2,66,994	3,04,600	2,44,590	2,93,508	3,00,000
		15,000			
Government Book Depôt	8,742	9,950	6,369	7,644	9,180
Miscellaneous ...	7,912	4,480	4,747	5,696	31,940
Total ...	8,06,853	9,27,360	6,65,982	7,99,180	9,15,180
5. Civil Engineering College	...	...	...	...	40,000
6. Medical Services—					
Medical Establishment	88,891	72,850	30,234	36,279	75,584
Vaccination ...	21,892	23,640	65,157	78,188	23,986
Total ...	1,10,783	96,490	95,391	1,14,467	99,570
Carried forward...	52,64,822	56,95,040	44,25,128	53,10,160	57,21,315

Receipts.	Actuals for 1871-72.	Estimate for 1872-73.			Budget Estimate for 1873-74.
		Budget Estimate.	Actuals, 10 months.	Regular Estimate.	
	RS.	RS.	RS.	RS.	RS.
Brought forward...	87,36,315	87,32,740	73,41,260	88,34,840	97,02,282
Carried forward...	87,36,315	87,32,740	73,41,260	88,34,840	97,02,282

OF MADRAS.

for the Official year 1873-74.

Expenditure.	Actuals for 1871-72.	Estimate for 1872-73.			Budget Estimate for 1873-74.
		Budget Estimate.	Actuals, 10 months.	Regular Estimate.	
	RS.	RS.	RS.	RS.	RS.
Brought forward...	52,64,822	56,95,040	44,25,128	53,10,160	57,21,315
6. Medical Services—(*Continued.*)	1,10,783	96,490	95,391	1,14,467	99,570
Hospitals and Dispensaries ...	1,45,904	2,32,970	1,61,653	1,93,982	2,16,909
Medical College.	27,033	43,580	24,010	28,812	50,017
Lunatic Asylum.	60,432	75,410	55,413	66,496	79,614
Sanitary Commissioner ...	34,215	32,970	26,741	32,089	34,000
Health Officer ...	25,447	25,750	21,893	26,272	25,748
Chemical Examiner	14,376	14,700	11,622	13,946	14,700
Grants for Medical purposes ...	5,867	...	347	416	6,000
Total ...	4,24,057	5,21,870	3,97,070	4,76,480	5,26,558
7. Printing—					
Govt. Press ...	1,74,287	1,70,480	1,31,577	1,57,893	1,65,122
Collectorate Presses	60,610	67,800	59,288	71,146	75,000
Miscellaneous ...	12,260	21,500	5,175	6,211	12,000
Total ...	2,47,157	2,59,780	1,96,040	2,35,250	2,52,122
8. Ecclesiastical—					
Cemetery Establishments and Contingencies...	...	4,600	10,264	12,320	5,000
9. Miscellaneous—					
Presidency Establishments for Local Funds ...	...	...	17,837	21,404	22,280
Miscellaneous charges under Board of Revenue...	...	...	...	...	36,460
Purchase of Municipal Police Buildings ...	...	...	2,093	2,512	...
Grants to Local Funds	...	17,830	14,858	17,830	18,000
Chepauk Grounds.	...	15,000	2,187	2,625	10,000
Miscellaneous ...	...	...	26,923	32,308	46,460
Purchase of Books	...	...	10,892	13,070	14,760
Destruction of Wild Animals...	...	...	88,616	1,06,346	25,000
Govt. Museum ...	...	...	20,700	24,840	12,120
District Post Offices	...	...	77,484	92,981	1,00,000
Total ...	...	32,830	2,61,590	3,13,916	2,85,080
Carried forward...	59,36,036	64,81,290	50,28,502	60,34,210	65,04,995

1.—Budget Estimate of Provincial Funds

Receipts.	Actuals for 1871-72.	Estimate for 1872-73.			Budget Estimate for 1873-74.
		Budget Estimate.	Actuals, 10 months.	Regular Estimate.	
	RS.	RS.	RS.	RS.	RS.
Brought forward...	87,36,315	87,32,740	73,41,260	88,34,840	97,02,282
Total ...	87,36,315	87,32,740	73,41,260	88,34,840	97,02,282

OF MADRAS.

for the Official year 1873-74.

Expenditure.	Actuals for 1871-72.	Estimate for 1872-73.			Budget Estimate for 1873-74.
		Budget Estimate	Actuals, 10 months.	Regular Estimate.	
	RS.	RS.	RS.	RS.	RS.
Brought forward...	59,36,036	64,81,290	50,28,502	60,34,210	65,04,995
9. Miscellaneous— *Continued.*—	...	32,830	2,61,590	3,13,916	2,85,080
Civil Servants out of employ ...	24,488	...	11,811	14,173	28,000
Charitable Donations	1,91,180	...	77,484	92,981	81,640
U. C. Service Examinations...	...	...	28,637	34,360	40,590
Total ...	2,15,668	32,830	3,79,522	4,55,430	4,35,310
10. Public Works—					
Communications.	42,429	35,800	* 63,823	85,021	1,10,000
Civil Buildings...	5,77,677	8,60,410	2,49,185	6,81,538	7,20,000
Miscellaneous Public Improvements.	37,162	23,790	15,516	24,073	...
Petty Construction and Repairs.	7,975	10,850	9,106	10,930	1,50,000
Establishment...	4,06,146	2,80,200	77,319	4,06,121	2,04,000
Tools and Plant.	47,147	25,000	1,026	47,147	20,000
Grants to Local Funds	9,22,801	11,26,000	9,17,317	11,26,000	12,00,000
Total ...	20,41,337	23,62,050	13,33, 292	23,80,830	24,04,000
11. Marine— Light-houses ...	...	9,970	9,305	11,170	9,724
12. Office Rent, Municipal Rates and Taxes	46,863	68,910	35,109	42,130	70,000
13. Refunds	...	...	3,690	4,420	...
Total Expenditure ...	82,39,904	89,55,050	67,89,420	89,28,190	94,24,029
Balance ...	...	...	...	...	2,78,253
Grand Total ...	...	...	...	...	97,02,282

* NOTE.—Actuals for 8 months only.

Budget Estimates of Local Funds under Act IV. of 1871, for the official year 1873-74.

II.—General. A.—Revenues and Receipts.

	Estimate, 1873-74.		Estimate, 1872-73.	
	Detail (Minor Heads).	Total (Major Heads).	Detail (Minor Heads).	Total (Major Heads).
	RS.	RS.	RS.	RS.
1.—Balances—				
(a) Road Fund	5,00,100		3,33,600	
(c) Endowment Funds	73,820		37,150	
(d) General	2,40,900	8,14,820	2,42,810	6,13,560
2.—Allotments by Government—				
(a) Provincial Funds ... For Roads ...	11,58,150		11,26,000	
For Schools ...	60,270		22,170	
General	17,180		17,830	
(b) Special Funds	3,13,510	15,49,110	3,16,850	14,82,850
3.—Rates and Taxes—				
(a) Cess on land	34,18,210		34,28,540	
(b) Tolls	1,44,590		1,34,620	
(c) House-tax	.....	35,62,800	96,400	36,59,650
4.—Fees in Schools and Training Institutions.	.....	9,756	.....	9,330
5.—Contributions from other Circles and Municipalities	.....	25,910	.....	10,260
6.—Receipts from endowments, contributions, and donations	.....	2,26,840	.....	73,180
7.—Miscellaneous	.....	37,090	.....	9,890
Total ...	.....	62,26,320	.....	58,58,720

II-B.—Expenditure.

	Estimate, 1873-74.		Estimate, 1872-73.
	Detail (Minor Heads).	Total (Major Heads).	
GRANT I.—*Public Works.*	RS.	RS.	RS.
(a) New Works—			
Communications	13,39,800	...	14,02,410
Educational and Sanitary and Miscellaneous	1,22,960	...	57,710
		14,62,760	
(b) Repairs—			
Communications	18,24,500	...	18,56,710
Educational and Sanitary and Miscellaneous	1,04,550	...	66,030
		19,29,050	
(c) Establishment—			
Cost of General Establishment, Public Works Department	8,20,750	...	7,92,090
Petty Establishment	1,22,420	...	1,20,680
Tolls and Ferries	7,460	...	5,770
		9,50,630	
(d) Tools and Plant	...	37,450	33,810
(e) Contingencies	...	6,400	6,080
(f) Road Fund Reserve	...	4,06,720	4,40,270
(g) Contributions for Public Works, &c.	...	24,740	16,160
Total Grant I. ...	...	48,17,750	47,97,720
GRANT II.—*Education.*			
(a) Payment for Inspection	...	1,02,810	97,460
(b) Training Schools	...	10,800	14,040
(c) Local Fund Schools	...	1,49,300	1,09,350
(d) Grants-in-aid	...	1,74,290	1,45,790
(e) Miscellaneous	...	33,630	2,800
Total Grant II. ...	...	4,70,830	3,69,440

II-B.—Expenditure.—*(Continued.)*

	Estimate, 1873-74.		Estimate, 1872-73.
	Detail (Minor Heads).	Total (Major Heads).	
	RS.	RS.	RS.
GRANT III.—*Sanitation, Medical Services, and Public and Charitable Institutions.*			
(a) Hospitals and Dispensaries	.....	98,140	60,820
(b) Vaccination	.....	71,550	57,450
(c) Employment of Medical Practitioners	.....	6,660	3,560
(d) Sanitary Establishments and cleansing of Tanks and Wells	.....	1,43,270	1,06,970
(e) Markets	.....	550	430
(f) Choultries	.....	1,80,660	44,860
(g) Miscellaneous	.....	57,370	51,380
Total Grant III. ...	.....	5,58,200	3,25,470
GRANT IV.—*Miscellaneous.*			
(a) Contributions for Controlling Establishments at the Presidency	.....	22,730	22,730
(b) Do. do. in Collectors' Offices and Establishments of Local Fund Boards	.....	37,380	29,620
Total Grant IV. ...	.....	60,110	52,350
Grand Total Expenditure ...	.....	59,06,890	55,44,980
BALANCES—			
(a) Road Fund	1,04,250		51,870
(c) Endowment Funds	53,340		40,350
(d) General	1,61,840	3,19,430	2,21,520
Total ...		62,26,320	58,58,720

BENGAL SECRETARIAT LIBRARY

GOVERNMENT OF BOMBAY.

BUDGET ESTIMATE

For the Year ending 31st March 1874.

PROVINCIAL SERVICES.

ABSTRACT ESTIMATE OF PROVINCIAL

REVENUE AND RECEIPTS.	Reference to Details. Page .	Estimate, 1873-74.	Estimate, 1872-73.	Actuals, 1871-72.	Estimate of 1873-74, compared with 1872-73. Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.
Imperial allotment for Provincial Services...	6	97,98,394	94,40,000	89,52,000	3,58,394	.....
Revenue.						
Non-Agricultural Tax under Act II. of 1871	6	.....	5,00,000	5,35,096	.....	5,00,000
Police Rate on Municipalities under Act I. of 1871	6	.....	1,66,192	91,474	.....	1,66,192
		.....	6,66,192	6,26,570	.....	6,66,192
Receipts.						
Jails	6	3,13,000	57,500	32,060	2,55,500	
Registration	6	2,90,435	2,81,620	2,75,302	8,815	
Police	6	3,92,124	1,96,888	2,30,648	1,95,236	
Education	8	1,97,737	72,931	89,015	1,24,806	
Medical	8	28,248	20,757	10,495	7,491	
Printing	8	16,956	5,152	7,558	11,804	
Cemeteries	8	3,091	2,700	1,366	391	
Miscellaneous	10	10,565	3,198	6,153	7,367	
		12,52,156	6,40,746	6,52,597	6,11,410	
Public Works	10	49,590	55,616	60,345	.....	6,026
Total Revenue and Receipts Proper		1,11,00,140	1,08,02,554	1,02,91,512	2,97,586	
Allotments from Local Funds ...		.....	.....	.....	.....	
Expenditure more than Income...		6,35,697	6,05,818	87,157	.....	
Grand Total	.....	1,17,35,837	1,14,08,372	1,03,78,669	.....	

Estimated Cash Balance on 1st April 1873, *as per particulars on page* 4...Rs. 17,49,042
Deduct—Expenditure more than Income in 1873-74 ... ... „ 6,35,697

Estimated Cash Balance on 1st April 1874 ... ... „ 11,13,345

SERVICES FOR THE YEAR 1873-74.

EXPENDITURE.	Reference to Details. Page .	Estimate, 1873-74.	Estimate, 1872-73.	Actuals, 1871-72.	Estimate of 1873-74, compared with 1872-73. Increase.	Decrease.
Charges of Collection and Management.		Rs.	Rs.	Rs.	Rs.	Rs.
Non-Agricultural Tax . . .	12	.....	20,000	3,247	.....	20,000
Expenditure against Net Income.						
Refunds	12	1,345	.....	.....	1,345	.....
Jails	12	9,12,953	7,85,880	6,42,287	1,27,073	.....
Registration	22	2,52,792	2,59,990	2,40,402	.....	7,198
Police	22	40,47,289	39,55,579	38,16,527	91,710	.....
Education	30	10,84,039	11,32,119	9,97,834	.....	48,080
Medical	36	11,83,521	9,22,412	11,72,399	2,61,109	.....
Printing	48	3,32,772	3,32,034	2,65,174	738	.....
Cemeteries	52	5,999	6,683	.....	.....	684
Office Rent, Rates and Taxes .	52	2,21,542	2,38,069	2,21,091	.....	16,527
Minor Departments . . .	54	30,293	16,137	6,132	14,156	.....
Marine	54	5,866	.....	.....	5,866	.....
Miscellaneous	56	1,96,960	1,40,900	1,45,297	56,060	.....
		82,75,371	77,89,803	75,07,143	5,58,057	72,489
Public Works	56	32,42,598	35,72,019	28,45,426	.....	3,29,421
Total Expenditure Proper . .		1,15,17,969	1,13,81,822	1,03,55,816	1,36,147	.....
Allotments to Local Funds . .	58	2,17,868	26,550	22,853	1,91,318	.....
Income more than Expenditure .		.....	.....	.....	.....	.....
Grand Total		1,17,35,837	1,14,08,372	1,03,78,669	.....	.....

ABSTRACT ESTIMATE OF 1872-73, SHOWING 8 MONTHS' ACTUALS AND 4 MONTHS' ESTIMATE AND CASH BALANCE.

REVENUE AND RECEIPTS.	ESTIMATE FOR 1872-73.			EXPENDITURE.	ESTIMATE FOR 1872-73.		
	8 Months' Actuals.	4 Months' Estimate.	Total.		8 Months' Actuals.	4 Months' Estimate.	Total.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Actual Cash Balance on 1st April 1872	.....	.....	10,08,830	Percentage on Collections..	10,896	3,000	13,896
					10,896	3,000	13,896
Imperial allotment for Provincial Services ...	62,03,333	42,21,089	1,05,14,422	*Expenditure against Net Income.*			
Revenue.				Refunds	9,842	8,200	18,042
Provincial and Local Rates and Taxes ...	3,33,441	28,800	3,62,241	Jails	4,41,056	2,59,567	7,00,623
	3,33,441	28,800	3,62,241	Registration	1,65,504	87,724	2,53,228
Receipts.				Police	23,55,772	15,07,716	38,63,488
Jails	50,316	62,620	1,12,936	Education	6,75,854	3,70,778	10,46,632
Registration	2,14,268	1,00,113	3,14,381	Medical	5,09,124	3,46,062	8,55,186
Police	1,16,384	47,737	1,64,121	Printing	2,51,235	1,00,681	3,51,916
Education	1,05,792	14,743	1,20,535	Cemeteries...	3,007	1,605	5,512
Medical	25,225	5,040	30,265	Office Rent, Rates and Taxes	1,65,205	55,153	2,20,358
Printing	6,596	2,589	9,185	Miscellaneous	1,05,480	76,333	1,81,813
Cemeteries	1,796	904	2,700	Minor Departments ...	18,194	13,502	31,696
Miscellaneous Receipts ...	12,433	2,798	15,231		47,01,173	28,27,321	75,28,494
	5,32,810	2,36,544	7,69,354				
Public Works	62,326	33,632	95,958	Public Works	17,05,598	17,46,873	34,52,471
Allotments from Local Funds	.....	... ..	.....	Allotments to Local Funds.	.....	.....	.....
Debt Accounts (Appendix II.)	7,974	3,522	11,496	Debt Accounts (Appendix II.)	16,636	1,771	18,407
Total	72,29,884	45,23,587	1,17,53,471	Total Rupees...	64,34,303	45,78,965	1,10,13,268

Total Revenue and Receipts, including Cash Balance .. .. Rs. 1,27,62,310
Total Expenditure ... ... „ 1,10,13,268

Estimated Cash Balance on 1st April 1873 ... ... Rs. 17,49,042

ABSTRACT ESTIMATE OF 1873-74 AND CASH BALANCE.

REVENUE AND RECEIPTS.	Estimate, 1873-74.
As per Abstract on previous Page 2.	Rs.
Estimated Cash Balance on 1st April 1873	17,49,042
Imperial allotment for Provincial Services	97,98,394
Receipts	12,52,156
Public Works	49,590
Debt Accounts (Appendix III.)...	28,444
Total...	1,28,77,626

EXPENDITURE.	Estimate, 1873-74.
As per Abstract on previous Page 3.	Rs.
Expenditure against Net Income	82,75,371
Public Works	32,42,598
Allotments to Local Funds	2,17,868
Debt Accounts (Appendix III.)...	27,746
Total...	1,17,63,583

Total Revenue and Receipts, including Opening Cash Balance ... ... Rs. 1,28,77,626
Total Expenditure ... ... „ 1,17,63,583

Estimated Cash Balance on 31st April 1874... ... ... Rs. 11,14,043

REVENUE AND RECEIPTS.

REVENUE AND RECEIPTS.

	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate of 1873-74, compared with 1872-73.	
						Increase.	Decrease.
Imperial Allotment for Provincial Services—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allotment	97,98,394		94,40,000		89,52,000	3,58,394	.....
Revenue.							
Non-Agricultural Tax under Act II. of 1871.	.....		5,00,000		5,35,096	.....	5,00,000
Police Rate on Municipalities under Act I. of 1871	.....		1,66,192		91,474	.....	1,66,192
Total.....Rs.	.....	.....	6,66,192	.....	6,26,570	.....	6,66,192
Receipts.							
Sale Proceeds of Jail Manufactures..	1,67,000		7,000		9,207	1,60,000	.....
Hire of Convicts employed on Public Works	80,000		30,000		18,588	50,000	.....
Recovery of Jail charges from Native States and Colonial Governments.	30,000		20,500		4,265	9,500	.....
Printing work executed at Jail Press	1,000		.....		.....	1,000	.....
Miscellaneous	35,000		.....		.....	35,000	.....
Total.....Rs.	.....	3,13,000	.....	57,500	32,060	2,55,500	.....
Registration.							
Fees and Fines	2,90,435	.....	2,81,620	.....	2,75,302	8,815	.....
Police.							
Receipts on account of Police supplied to Municipalities, including ten per cent. . . .	99,803		19,548		87,988	80,255	.....
Ditto ditto to Public Departments, Private Companies, and others, including ten per cent.	44,892		29,432		23,294	15,460	.....
Ditto on account of Village Police under Act VII. of 1867, including ten per cent.	6,991		6,031			960	.....
Railway Police, G. I. P. and B. B. & C. I. Railways	2,04,373		92,016		71,185	1,12,357	.....
Fees, Fines, and Forfeitures . .	30,489		35,435		27,790	.....	4,946
Miscellaneous Receipts . . .	5,576		7,034		14,821	.....	1,458
Contribution from Poona Cantonment Fund	.....		7,392		5,570	.....	7,392
Total.....Rs.		3,92,124	.....	1,96,888	2,30,648	2,09,032	13,796
				Net	Increas ...	Rs. 1,95,236	

REMARKS.

Increase due to several additions and deductions authorized by the Government of India, resulting in a net increase of Rs. 3,58,394. The following charges have also been transferred by order of the Government of India to Provincial Services from 1873-74, but no additional allotments on their account have yet been granted, as the amounts have not yet been sanctioned.
Perim Lighthouse charges.
Petty construction and Repairs by Civil Agency to Salt Buildings.
Office rent to Officers of the Forest Department.
Cantonment Police.
According to the remarks from the Financial Department, Government of India, on the Imperial Budget for 1873-74, the sum of Rs. 21,600 was ordered to be deducted from the beginning of 1873-74, on account of the rent of the Small Cause Court capitalized, but the correct amount is Rs. 14,028, which sum has been deducted, and the Government of India informed.

Decrease is due to Bombay Acts I. and II. of 1871 having been placed under abeyance from 1873-74 and 1872-73, respectively.

Increase in estimate is owing to the abolition of the Jail Local Fund from 1st April 1873, from and after which date all receipts will be credited to Provincial Services.

Rupees 1,00,000 were estimated by the Inspector General of Prisons for probable receipts at Yerroda, Tanna, Narra, and other small Jails, but the estimate was reduced by Government to Rs. 80,000.

Recovery of Jail charges from Native States and Colonial Governments estimated in reference to actuals of the current year, which amounted up to November 1872 to Rs. 24,480.

Miscellaneous receipts include realizations from Gardens and Miscellaneous Extra-mural convict labour. These receipts will, from next year, be credited to Provincial Revenues, owing to the abolition of the Jail Local Fund.

Increased receipts anticipated under new *ad valorem* fee table.

The Estimates for 1873-74 on account of the adjustment of the pay, plus 10 per cent. for additional or extra Police supplied to Municipalities, Public Departments, and Private Companies, have been framed according to Government Resolution No. 3893, dated 16th December 1872, Financial Department. The decrease in estimate for 1872-73 and actuals for 1871-72 is owing to the system of making the adjustments of pay together with the recovery of 10 per cent. not having been brought fully into force; but from 1873-74 it will be properly introduced, as strict instructions will be issued to all Police and Treasury Officers in accordance with the recent ruling of Government on the subject.

Under Railway Police the estimate for 1872-73 was incomplete. That for 1873-74 is according to the estimates furnished by the Superintendents, G. I. P. & B. B. & C. I. Railways, and they exhibit the sanctioned strength and cost of the regular Railway Police Force.
Estimate for ensuing year for fees, fines, and forfeitures based upon the actuals of the past year.

In 1871-72 under miscellaneous receipts the actuals included a large sum refunded by the Superintendent of Police Khandesh, on account of savings, &c., from the pay of the Police Force from February to December 1865.
The actuals for contribution from Poona Cantonment Fund are less than the estimate owing to the payment having been discontinued by the Cantonment Committee from December 1871, and the cause of there being no estimate for 1873-74 is due to Government having exempted the Cantonment from any payment for the maintenance of the Poona Cantonment Police.

REVENUE AND RECEIPTS—*continued.*

	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate of 1873-74, compared with 1872-73. Increase.	Decrease.
Education.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on funded Capital	36,127		26,231		24,962	9,896	.....
Fees and Fines	1,21,344		37,700		36,388	83,644	.....
Miscellaneous Receipts.							
Sale proceeds of Books (Sind)	5,000		5,000		4,212		
Contributions	34,186		.....		.....	34,186	.....
Miscellaneous	1,080		4,000		23,453	.....	2,920
Total.....Rs.	.....	1,97,737	.....	72,931	89,015	1,27,726	2,920
				Net	Increase Rs.	1,24,806	
Medical.							
Contribution on account of Tatta Hospital	720		720		720		
Interest on funded Capital of Sir J. J. Hospital and Obstetric Institution	12,537		12,537		.....		
Fees—Medical College	2,500		.....		.....	2,500	.....
Fees from paying Patients in Government Hospitals and Lunatic Asylums	9,478		7,500		9,775	1,978	
Value of Medicines likely to be realized from sales by Civil Surgeons	83		.....		.....	83	
Value of Stores returned to Military Department	1,903		.....		.....	1,903	
Miscellaneous (sale of packing cases, &c.)	282		.....		.....	282	
Realization on account of Garden produce and the sale of Articles Manufactured in the Lunatic Asylums	745		.....		.....	745	
Total.....Rs.	.....	28,248	.....	20,757	10,495	7,491	.....
Printing.							
Sale Proceeds of Acts and Regulations	6,506		5,152		7,558	1,354	
Do. of Educational Press in Sind....	5,000		.....		.....	5,000	
Do. of High Court Printing Press ...	400		.....		.....	400	
Sale proceeds of Bombay *Government Gazette*	3,500		.....		.....	3,500	
Miscellaneous Receipts	1,550		.....		.....	1,550	
Total.....Rs.	.....	16,956	.....	5,152	7,558	11,804	.....
Cemeteries.							
Fees for Masonry Graves and Monuments	2,678		} 2,700		1,366	391	.....
Miscellaneous Receipts	413						
Total.....Rs.	.....	3,091	.....	2,700	1,366	391	.....

REMARKS.

Owing to the abolition of the Fee Fund and the separation of English from Vernacular Schools, the fees and other contributions have been credited to Provincial Services, which causes the increase in the estimates for 1873-74.

No actuals for 1871-72, as the adjustment of Rs. 12,537 was made from 1872-73 only.—*Vide* letter from Comptroller-General, Calcutta, No. 394, dated 17th July 1871, and Bombay Government Resolution, No. 1230, dated 12th August 1871, Financial Department.

Entrance fees from students of the Grant Medical College estimated for the first time.—*Vide* Government Resolution No. 907, dated 7th August 1872, Educational Department.

These receipts are estimated for the first time distinctly according to the new form. The actuals for value of stores returned to Military Department, and sale proceeds of packing cases are included under Miscellaneous Items subordinate to "VIII. Miscellaneous."

Increase in actuals is due to a large amount, namely, Rs. 1,697, having been realized in October 1871 by the Collector of Ahmadnagar.

Increase is due to a separate Educational Press having been established in Sind.—*Vide* Government Resolution No. 3644, dated 26th November 1872.

Increase is due to no distinct provision having been made in 1872-73.

Increase is due to the Central Press having been established in 1872-73, but there was no estimate made for that year.

The actuals are for the Bombay Cemetery only, and were credited to Government from January 1871.
The receipts and charges on account of all Cemeteries were transferred to Provincial Services from 1872-73
The estimates for 1873-74 have been taken according to the figures given by the Chaplains.

REVENUE AND RECEIPTS—*continued.*

	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate of 1873-74, compared with 1872-73.	
						Increase.	Decrease.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pleadership Examination Fees	4,075		.....		.....	4,075	
Fees for inspecting and copying Declarations under Act XXV. of 1867	15		.....		.....	15	
Receipts from Travellers' Bungalows (Foreign States)	225		.....		.....	225	
Sale Proceeds of old Records	2,895		.....		.....	2,895	
Other Receipts	3,355		3,198		6,153	157	
Total.....Rs.	...	10,565	...	3,198	6,153	7,367	
Public Works.							
Fines, Refunds, and sale of old Materials	820		1,636		6,862	...	816
Rent of Buildings and Land	45,470		52,870		45,975	...	7,400
Sale of Produce	530		610		674	...	80
Sale of Buildings and Land	1,050		150		3,161	900	...
Sale of Tools and Plant	1,720		350		3,673	1,370	...
Total.....Rs.	...	49,590	...	55,616	60,345	2,270	8,296
				Net	Decrease Rs.	6,026	

REMARKS.
These fees were ordered to be included in the Provincial Service Estimates from 1873-74.—*Vide* Government Resolution No. 5164, dated 8th November 1872.
Sale proceeds of old Records credited to Provincial Revenues from 1872-73.—*Vide* Comptroller General's letter No. 1041, dated 21st November 1872.
The Estimates for 1873-74 are according to the figures furnished by the Controller of Public Works Accounts

ESTIMATE OF PROVINCIAL

EXPENDITURE.

	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate of 1873-74, compared with 1872-73.	
						Increase.	Decrease.
CHARGES OF COLLECTION AND MANAGEMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COLLECTION AND MANAGEMENT.							
Non-Agricultural Tax.							
Percentage and Contingencies .	...	...	2,000	...	3,247	...	20,000
EXPENDITURE AGAINST NET INCOME.							
REFUNDS.							
Miscellaneous Refunds.							
Registration	1,100						
Police	235						
Printing.	10						
Total.....Rs.	...	1,345	...	...	...	1,345	
JAILS.							
Abstract of Expenditure.							
Inspection and General Superintendence.	35,480		35,969		34,378	...	489
House of Correction and European Penitentiary . : . .	62,500		59,200		50,725	3,300	...
Her Majesty's Common Jail . .	45,890		48,890		43,055	...	3,000
Convict Transport Charges . .	23,010		23,010		18,620	...	...
Central Jail	1,20,540		87,370			33,170	...
District Jails	5,34,498		4,29,74		4,95,509	1,04,750	...
District Subordinate Jails . .	87,169		1,01,693			...	14,524
Civil Jails	3,866		...		...	3,866	...
Total.....Rs.	...	9,12,953	...	7,85,880	6,42,287	1,45,086	18,013
				Net	Increase Rs.	1,27,073	

SERVICES FOR THE YEAR 1873-74.

REMARKS.
Decrease in Estimate is owing to the suspension of the Non-Agricultural Tax for 1872-73 and 1873-74.
No distinct entry for "Refunds" was provided in the Budget for 1872-73, as it was subsequently ordered to be opened.—*Vide* Circular from Comptroller General, No. 130, dated 16th March 1872

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74	JAILS—*continued.*	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73 Increase.	Decrease.
		Detail of the foregoing Inspection and General Superintendence.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Salaries.							
1	1	Inspector General of Prisons.	18,000		18,000		18,000		
		Establishment.							
6	8	Clerks.	8,100		6,720		6,667	1,380	.....
5	5	Servants.	504		492		410	12	.....
		Contingent Charges.							
		Section-writing	200		.....		.....	200	.....
		Travelling Allowances	4,926		4,926		4,604		
		Cost of Country Stationery	50		.....		.....	50	
		Service Postage Stamps.	500		3,131		2,119	.....	2,631
		Office Expenses and Miscellaneous.	3,200		2,700		2,578	500	
		Total.....Rs.	.....	35,480	.....	35,969	34,378	2,142	2,631
						Net Decrease Rs....		489	
		House of Correction and European Penitentiary, Bombay.—Salaries.							
1	1	Superintendent.	4,200		3,600		3,514	600	
		Establishment.							
1	1	Executive Staff.	2,100		1,800		1,884	300	
11	13	Jailors and Turnkeys	19,368		16,968		23,184	2,400	
27	27	Warders, Clerks, and Servants	6,300		6,300				
2	2	Apothecary and Shop-boy.	2,280		2,280		1,972		
		Contingent Charges.							
		Compensation to Apothecary for inferior Quarters.	300		300		300		
		Hospital Charges.	452		452		517		
		Miscellaneous.	6,000		6,000		6,630		
		Supplies and Services.							
		Rations.	16,500		16,500		11,854		
		Clothing and Bedding.	5,000		5,000		870		
		Total .....Rs.	.....	62,500	.....	59,200	50,725	3,300	.....
		HER MAJESTY'S COMMON JAIL, BOMBAY.							
		Salaries.							
1	1	Marshal.	6,000		6,000		6,000		
		Establishment.							
1	1	Executive Staff.	2,400		2,400		2,400		
8	8	Jailors and Turnkeys.	8,220		8,220		13,296		
31	31	Warders, Clerks, and Servants.	5,040		5,040				
2	2	Hospital Assistant and Compounder	840		840		840		
		Carried forward .....Rs	22,500		22,500		22,536		

REMARKS.

One Clerk on Rs. 75 (paid from the Jail Local Fund) is provided for here, as that Fund merges into Provincial Services from 1st April 1873, and one Clerk on Rs. 40 (paid from Factory Realizations) has been brought on the fixed establishment under Government Resolution No. 517, of 3rd February 1873.
One Havildar promoted from 9 to 10.—Government Resolution No. 1238, of 7th May 1872, Financial Department.

Rs. 200 for Section-writing, sanctioned under Government Resolution No. 422, of 28th January 1873, Financial Department.

Decrease under Service Postage Stamps is owing to the expenditure in the current year being less, as under the new Postal Rules packets are sent by book post.
Increase under Office Expenses and Miscellaneous is due to the Inspector General expecting to travel with a larger establishment than hitherto.

Increase of Rs. 600 sanctioned, *vide* Government of India's Resolution No. 2620, of 11th April 1872.

Increase of Rs. 300 sanctioned, *vide* Government of India's Resolution No. 2620, of 11th April 1872.
Increase of Rs. 2,400 sanctioned, *vide* Government of India's Resolution No. 2620, of 11th April 1872.

The daily average strength of prisoners is upwards of 100 more than in 1871-72, and in addition to the above, 50 vagrants are provided for in the estimates.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74	JAILS—*continued.*	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		HER MAJESTY'S COMMON JAIL—*continued*; and Brought forward .....Rs.	22,500		22,500		22,536		
		Contingent Charges.							
		House-rent to Hospital Assistant	360		360		360		
		Grain Compensation to Hospital Assistant	55		55		40		
		Hospital Charges	275		275		505		
		Miscellaneous	6,000		6,000		5,794		
		Supplies and Services.							
		Rations	12,000		14,000		10,515	.....	2,000
		Clothing and Bedding	3,000		4,000		1,805	.....	1,000
		Miscellaneous	1,700		1,700		1,500		
		Total.....Rs.	.....	45,890	.....	48,890	43,055	.....	3,000
		Convict Transport charges at the Presidency Establishment.							
2	2	Clerks	960		960		960		
		Supplies and Services.							
		Purchase of Provisions	7,000		20,000		17,660		
		Hospital Charges	1,000						
		Freight and Passage-money	12,000						
		Contingent Charges.							
		Road-money to Released Convicts	600		2,050				
		Miscellaneous	1,450						
		Total.....Rs.	.....	23,010	.....	23,010	18,620	.....	.....
		CENTRAL JAIL.							
		Salaries.							
1	1	Superintendent	4,800		2,400			2,400	.....
		Establishment.							
1	1	Allowance to Medical Officer	1,200		12,680			.....	11,480
3	3	Jailors and Turnkeys	2,520		1,260			1,260	.....
170	170	Warders, Clerks, and Servants	17,340		8,670			8,670	.....
2	2	Hospital Assistants	780		780				
		Contingent Charges							
		Grain Compensation to Hospital Assistants	80		80				
		Service Postage Stamps	100		300			.....	200
		Office Expenses and Miscellaneous	2,800		2,800				
		Supplies and Services.							
		Rations	50,000		51,500			.....	1,500
		Clothing and Bedding	5,200		5,800			.....	600
		Hospital Charges	900		900				
		Medical Supplies and Commissariat Expenditure	1,000		...			1,000	.....
		Moving Prisoners	200		200				
		Carried forward.....Rs.	86,920		87,370			13,330	13,780

REMARKS.
} Estimates for ensuing year based on the average expenditure of the current and past two years.
} The charges for transportation of convicts fluctuate according to the number of convicts transported and to the rate of freight paid for the vessels chartered to convey the convicts to the Andamans.
Increase in estimate is due to full pay of the Superintendent being budgetted for, because the Public Works Department will no longer pay a moiety of the salary as hitherto.
Decrease in estimate under medical officer is owing to the nomination of Dr. Wiehe on Rs. 100 per month to have medical charge of the Yerowda Jail, in addition to his appointment on general duty, Military Department.
{ Increase in estimate under jailors, warders, clerks, and servants, is owing to full pay of the establishment being provided for, as the Public Works Department will no longer pay the moiety of the cost of the establishment, as hitherto.
Reduced in reference to the actuals of the current year for 8 months.
Increase of Rs. 1,000 is due to no provision having been made in 1872-73.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74		Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73 Increase.	Decrease.
		JAILS—*continued.*							
		CENTRAL JAIL—*continued*;	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		and Brought forward...Rs.	86,920		87,370			13,330	13,780
		Jail Manufactures.							
		Contingent Establishment	120		...			120	...
		Tools and Plant	10,000		...			10,000	...
		Raw Materials	20,000		...			20,000	...
		Commission to Jailors	...	...	...			...	
		Miscellaneous	3,500		...			3,500	...
		Total.....Rs.	...	1,20,540	...	87,370	...	46,950	13,780
						Net Increase Rs.		33,170	
		DISTRICT JAILS.							
		Establishment.							
19	19	Allowance to Superintendents	24,600		24,300		32,015	300	...
27	27	Jailors and Deputy Jailors	27,420		23,520		26,772	3,900	...
456	427	Warders, Clerks, and Servants	57,012		56,796		74,444	216	...
20	20	Hospital Assistants	9,100		8,115		10,226	985	...
		Extra and Temporary Establishment	26,980		1,980		5,581	25,000	...
		Contingent Charges.							
		Grain Compensation to Hospital Assistants	930		1,014			...	84
		Sind Batta to Hospital Assistants	240		240				
		House Rent	888		888		37,187		
		Horse Allowance	360		960			...	600
		Service Postage Stamps	900		3,950			...	3,050
		Office Expenses and Miscellaneous	21,350		27,400			...	6,050
		Supplies and Services.							
		Rations	2,24,000		2,39,300		2,70,199	..	15,300
		Clothing and Bedding	28,100		29,100		30,973	...	1,000
		Hospital Charges	4,225		5,145		8,112	...	920
		Medical Supplies and Commissariat Expenditure	2,375		...		...	2,375	...
		Moving Prisoners	7,400		7,040			360	...
		Jail Manufactures.							
		Contingent Establishment.	2,628		...			2,628	...
		Tools and Plant	8,350		...			8,350	...
		Raw Materials	75,400		...			75,400	...
		Commission to Jailors	6,360		...			6,360	...
		Miscellaneous	4,580		...			4,580	...
		PRINTING PRESS.							
		Establishment.							
...	2	Compositors and Pressmen	600		...			600	...
		Contingencies	700		...			700	...
		Total.....Rs.	...	5,34,498	...	4,29,748	4,95,509	1,31,754	27,004
						Net Increase Rs.		1,04,750	

REMARKS.

Sanctioned—*Vide* Government Resolution No. 517, dated 3rd February 1873.

Increase is due to the transfer of these charges to Provincial Services, owing to the abolition of the Jail Local Fund.

The actuals for the Central Jail, Yerroda, for 1871-72 are included with District Jails.

Increase of Rs. 300 for Kaládgi Jail sanctioned in Government Resolution No. 1681, dated 17th June 1872, Financial Department.

Pay of City Jailors, Poona and Ahmadabad, raised to Rs. 250 each.—*Vide* Government Resolution No. 517, dated 3rd February 1873. Pay of Jailor at Kaládgi increased from Rs. 50 to Rs. 75, under Government Resolution No. 1320, dated 14th May 1872, Financial Department.

Under warders, clerks, and servants the Dhooliakote Police Jail Guard has been transferred by order of Government to Police, and the establishment of that Jail has also been revised.—*Vide* Government Resolution No. 519, dated 8th February 1872, Financial Department. The Kaládgi Jail establishment was increased by four servants under Government Resolution No. 1320, dated 14th May 1872, Financial Department. The clerks formerly paid from Local Funds have been transferred to Provincial Services, owing to the abolition of the Jail Local Fund. The whole showing a net increase of Rs. 216.

Increase in estimate under Hospital Assistants is due to promotion to higher class.

Rs. 25,000 sanctioned in Government Resolution No. 517, dated 3rd February 1873, Financial Department.

Estimate for service postage stamps and office expenses based on actual expenditure for the past year and 8 months of the current year.

Decrease in rations, as the season promises to be favourable.

No provision was made in 1872-73 for supplies made by the Military Department.

The salaries of this establishment have hitherto been paid from the factory and garden realizations, and have been transferred to Provincial Services under sanction of Government Resolution No. 517, dated 3rd February 1873.

Increase is due to the transfer of these charges to Provincial Services, owing to the abolition of the Jail Local Fund.

Printing establishment sanctioned in Government Resolution No. 517, dated 3rd February 1873.

The actuals for 1871-72 include Central and District Subordinate Jails, which were not separately shown in the books of this office for that year.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74		Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
		JAILS—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		DISTRICT SUBORDINATE JAILS.							
		Salaries.							
1	1	Sub-Assistant Surgeon. . .	2,400		2,400				
		Establishment.							
82	83	Jailors and Turnkeys . . .	6,420		6,324			96	.....
89	15	Warders, Clerks, and Servants. .	2,355		15,675			.....	13,320
1	1	Hospital Assistant. . . .	300		300				
		Extra and Temporary Establishment	5,000		.....			5,000	.....
		Contingent Charges.							
		Service Postage Stamps. . .	300		620			.....	320
		Office Expenses and Miscellaneous.	12,000		14,045			.....	2,045
		Travelling Batta to Clerks. . .	324		324				
		Sind Batta to Hospital Assistant. .	60		60				
		Grain Compensation to Clerks and Hospital Assistant. . . .	120		120				
		Supplies and Services.							
		Rations.	51,770		56,205			.....	4,435
		Clothing and Bedding. . . .	5,120		5,120				
		Hospital Expenses. . . .	500		500				
		Moving Prisoners. . . .	500		.....			500	.....
		Total.....Rs.	.....	87,169	.....	1,01,693	.....	5,596	20,120
						Net Decrease Rs.		14,524	
		CIVIL JAILS.							
		Establishment.							
31	33	Warders and Servants. . .	3,156					3,156	
		Contingent Charges.							
		House Rent.	240					240	
		Miscellaneous.	470					470	
		Total.....Rs.	.....	3,866	.....	.....	.....	3,866	.....
		REGISTRATION.							
		PRESIDENCY.							
		Salaries.							
1	1	Inspector General	24,000		24,000		30,000		
1	1	Registrar	6,000		6,000				
1	1	Do. of Marriages, Bombay.	600		600		600		
3	3	Special Sub-Registrars, including Commission	11,000		9,800		9,595	1,200	.....
		Carried forward.....Rs.	41,600		40,400		40,195	1,200	.....

REMARKS.
Increase due to the creation of a Subordinate Jail at Pátan, in the Sátára Collectorate, sanctioned in Government Resolution No. 2920, dated 25th September 1872, Financial Department. Decrease owing to the Police Guards for Narra Jail having been transferred to Police.—*Vide* Government Resolution No. 1335, dated 15th May 1872, Financial Department.
Rs. 5,000 sanctioned in Government Resolution 517, dated 3rd February 1873.
} Estimate for 1872-73 was too high.
Estimate for 1872-73 was too high.
Actuals for 1871-72 included with District Jails, as there was no distinct heading in that year for Subordinate Jails.
Establishment of 2 Warders and Servants at a cost of Rs. 168 for Ahmadnagar Civil Jail, sanctioned in Government of India's Resolution No. 2811, dated 18th April 1872.
Increased rent for Ratnagiri Civil Jail from Rs. 15 to 20 per month, sanctioned in Government Resolution No. 2451, dated 17th August 1872, Financial Department. The actuals for 1871-72 are included under "Law and Justice" Imperial. Charges connected with Civil Jails were transferred by the Government of India to Provincial Services from 1872-73, with an additional allotment of Rs. 3,120.
Larger percentage payments to Sub-Registrars expected, in consequence of anticipated increase of fee receipts.

EXPENDITURE.—*continued.*

Number. 1872-73	Number. 1873-74	REGISTRATION—*continued.*	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate of 1873-74, compared with 1872-73. Increase.	Decrease.
		PRESIDENCY—*continued*;	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		and Brought forward.....Rs.	41,600		40,400		40,195	1,200	.....
		Establishment.							
39	39	Clerks	22,680		22,680		23,676		
15	15	Servants	1,836	66,116	1,836	64,916	1,704		
							65,575		
		Mofussil.							
		Salaries.							
1	1	Branch Registrar General (Sind) .	2,400		2,400		2,471		
1	1	Registrar of Marriages (Poona) .	150		150		150		
177	227	Special Sub-Registrars, including Commission	1,23,296		1,22,750		1,19,772	546	.....
		Establishment.							
63	63	Clerks	25,944		24,952		28,227	992	
25	26	Servants	2,520		2,424			96	
		Contingent Charges.							
		Office and House-rent . . .	1,302		1,302		1,356		
		Petty Construction and Repairs. .	2,000		...		.....	2,000	.....
		Travelling Allowances . .	6,930		7,930		2,002	...	1,000
		Service Postage Stamps . .	6,710		11,972		3,942	...	5,262
		Office Expenses and Contingencies.	15,424	1,86,676	21,194	1,95,074	16,907		5,770
		Total.....Rs.	.....	2,52,792	...	2,59,990	2,40,402	4,834	12,032
						Net Decrease Rs.		7,198	
		POLICE.							
		Abstract of Expenditure.							
		Bombay City Police . . .	15,508		15,508		14,753	...	.....
		Dockyard Police	17,568		17,568		17,320	...	.....
		Harbour Police	32,236		31,936		33,399	300	.....
		Police Hospitals	16,870		16,740		16,496	130	.....
		Superintendence	10,482		10,434		9,968	48	.....
		District Executive Force . .	36,11,860		36,26,434		35,20,227	...	14,574
		Police employed by Municipalities	91,131		94,477		94,414	...	3,346
		Police employed by Public Departments, Private Companies, and others	40,904		28,216		22,496	12,688	.....
		Village Police under Act VII. of 1867	6,357		5,478			879	.....
		Cantonment Police at Poona. .	...		17,520		16,678	...	17,520
		Railway Police—G. I. P. and B. B. & C. I. Railways . . .	2,04,373		91,268		70,776	1,13,105	.....
		Total.....Rs.	...	40,47,289	.....	39,55,579	38,16,527	1,27,150	35,440
						Net Increase Rs.		91,710	

REMARKS.

The number for 1872-73 did not include 47 Sub-Registrars in Sind drawing commission; and 3 new offices were opened in Haidarabad Districts in May 1872.

The appointments of 1 Clerk and 1 Moonshee in Shikárpur have been amalgamated into one.—*Vide* Government Resolution No. 1261, dated 18th May 1872, and increase of 1 Clerk and 1 Servant owing to the opening of a Registry Office at Aden, sanctioned in Government Resolution No. 1981, dated 10th July 1872, Financial Department.

Provision made for buildings valued under Rs. 1,000 each—Government Resolution No. 4974, dated 26th September 1872, Revenue Department. Expenditure on this account was borne in past year by the Public Works Department.

In 1871-72 there was no distinct heading provided in the classified list of the districts for Travelling Allowances, and therefore the majority of the Treasury Officers included Travelling Expenses under "Office Expenses and Contingencies.". Hence the cause of decrease in actuals.

The reason for the estimate of the coming year being so much less than in 1872-73, is owing to almost all the packets being forwarded by book post, and it has not been deemed necessary to estimate for such a large sum as was entered last year.

Estimate for 1873-74 under 'Office Expenses and Contingencies' based upon the actuals of the past year and the probable requirements of the ensuing year.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74	POLICE—*continued.* *Detail of the foregoing.*	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		BOMBAY CITY POLICE.							
		Establishment.							
70	70	Guards for Government Buildings.	8,544		8,544		8,304		
		Contingent Charges.							
		House-rent	864		864		770		
		Railway and Conveyance Charges.	4,600						
		Batta to Prisoners, Policemen, and Witnesses	1,200		6,100		5,679		
		Contingencies	300						
		Total.....Rs.	.....	15,508	.....	15,508	14,753	.....	.....
		DOCKYARD POLICE.							
		Establishment.							
1	1	Inspector	1,800		1,800		1,800		
2	2	European Constables . . .	3,000		3,000		2,966		
4	4	Jemadars and Havildars . .	1,044		1,044		935		
77	77	Sepoys	10,104		10,104		10,104		
		Contingent Charges.							
		House-rent	1,380		1,380		1,206		
		Contingencies	240		240		309		
		Total.....Rs.	.....	17,568	.....	17,568	17,320	.....	.....
		HARBOUR POLICE.							
		Establishment.							
1	1	Superintendent	3,600		3,300		3,000	300	.....
4	4	European Constables . . .	5,220		5,220		5,065		
9	9	Jemadars and Havildars . .	2,040		2,040		2,040		
87	87	Sepoys	14,616		14,616		14,616		
		Supplies and Services.							
		Repairs of Boats and Stores . .	5,300		5,300		7,523		
		Contingent Charges.							
		House-rent	1,260		1,260		1,155		
		Contingencies	200		200		.....		
		Total.....Rs.	.....	32,236	.....	31,936	33,399	300	.....
		POLICE HOSPITALS.							
		Salaries.							
1	1	Assistant Surgeon. . . .	7,200		7,200		6,296		
1	1	Apothecary.	2,760		2,760		2,800		
		Establishment.							
6	6	Hospital Assistants . . .	2,703		2,704		2,617	.....	1
10	11	Servants.	816		684		773	132	.....
		Carried forward.....Rs.	13,479		13,348		12,486	132	1

REMARKS.
Annual increment of Rs. 50 due for six months of the ensuing year.
Increase in actuals is due to adjustment for cost of repairs, &c., supplied by the Marine Department to Police Hulk and Boats.
Increase of Rs. 132, sanctioned in Government Resolution No. 514, dated 3rd February 1873—Financial Department.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74	POLICE—*continued.*	Estimate 1873-74.		Estimate 1872-73.		Actuals 1872-73.	Estimate for 1873-74, compared with 1872-73 Increase.	Decrease.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		POLICE HOSPITALS—*continued*; and Brought forward.....Rs.	13,479		13,348		12,486	132	1
		Supplies and Services.							
		Cost of Medicines, &c., supplied by the Military Department. . .	2,000		2,000		2,208		
		Contingent Charges							
		Grain Compensation to Hospital Assistants.	278		314		300	.....	36
		House-rent to Apothecary. . .	360		360		360		
		Service Postage Stamps. . .	35		5		20	30	.....
		Miscellaneous.	718		713		1,112	5	.....
		Total .....Rs.	.....	16,870	.....	16,740	16,496	167	37
						Net Increase Rs.		130	
		SUPERINTENDENCE							
		Establishment							
8	8	Clerks of the Police Commissioners.	7,200		7,200		7,076		
		Contingent Charges.							
		Office Expenses and Contingencies.	450		450		227		
		Travelling Expenses. . . .	2,832		2,784		2,665	48	.....
		Total.....Rs.	.....	10,482	.....	10,434	9,968	48	.....
		DISTRICT EXECUTIVE FORCE.							
		Police Force.							
21	21	District Superintendents. . .	2,02,200		2,05,800		1,91,435	.....	3,600
5	5	Assistant Superintendents. . .	26,400		26,400		23,139		
45	45	Inspectors.	92,700		92,400		89,274	300	.....
279	279	Chief Constables . . .	2,07,060		2,06,100		1,99,829	960	.....
2,398	2,45.	Head Constables	4,37,321		4,26,124		4,19,377	11,197	.....
12,733	13,12	Constables.	12,84,539		12,53,283		12,45,046	31,256	.....
7	7	European Constables. .	7,380		7,380				
22	21	Old Shewbundee Police, Sátára Collectorate	1,605		1,743		1,860	.....	138
125	125	Mawasees and Bheels employed on Police duty , ...	20,020		20,020		20,027		
1,187	1,202	Mounted Police	3,90,906		3,86,461		3,85,495	4,445	.....
		Carried forward.....Rs.	26,70,131		26,25,711		25,75,482	48,158	3,738

REMARKS.

The increase of Rs. 48 in the estimate for batta is owing to a Christian Clerk being entertained in lieu of a Native.

The Estimate for 1873-74 is prepared according to the fixed salaries and allowances of the permanent scale. The actuals are less on account of savings.

The numbers for 1872-73 were incorrect. They should have been 278 instead of 279, and 1 Chief Constable has been added on account of Poona Cantonment in 1873-74.

57 Head Constables and 392 Constables have been added to the permanent strength of the District Force as follows:—8 Head Constables and 36 Constables on account of Abkaree Preventive Police, sanctioned by the Government of India, in letter No. 3193, dated 30th September 1872, with an additional allotment for Provincial Services. 2 Head Constables and 17 Constables for Belgaum and Máligám Cantonments, sanctioned respectively in Government Resolutions Nos. 1344 and 3774, dated 16th May and 6th December 1872, Financial Department. 12 Head Constables and 120 Constables an account of Poona Cantonment Police. 14 Head Constables and 110 Constables for Bukkur, Dhoolikote, Násik, and Narra Jails, sanctioned in Government Resolutions Nos. 1138, 1335, 1317, and 2089, dated, respectively, 27th April, 15th May, 14th May, and 18th July 1872. 2 Head Constables for Aden and increase to pay of 1 Constable owing to the revision of the Aden Police, sanctioned in Government of India's Resolution No. 1201, dated 2nd July 1872. 3 Head Constables and 15 Constables for Deolali Cantonment, 16 Head Constables and 94 Constables for Dhulia Jail and Treasury consequent on the withdrawal of the Native Troops from that station, sanctioned in Government Resolution No. 389, dated 27th January 1873, Financial Department, and the Government of India requested to make an additional allotment to Provincial Services.

Decrease of 2 Sowars of the Mounted Police, Aden, transferred to Imperial, "Political Agencies," *vide* Government of India's order, communicated with Bombay Government Resolution No. 4008, dated 5th July 1872, Political Department, and increase of 17 men to the permanent strength on account of Nara Jail, sanctioned in Government Resolution No. 2089, dated 18th July 1872.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74	POLICE—*continued.*	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		POLICE FORCE—*continued*; and Brought forward.....	26,70,131		26,25,711		25,75,482	48,158	3,738
304	304	Camel Levy	70,111		70,111		68,841	.....	.....
124	126	Clerks	45,840		44,940		44,590	900	.....
98	99	Servants	11,902		11,814		12,444	88	.....
		Supplies and Services.							
		Clothing	71,908		65,936		48,611	5,972	.....
		Arms and Accoutrements, including Ordnance Stores supplied by the Military Department . .	35,037		28,261		21,942	6,776	.....
		Oil for lighting Station-houses .	6,585		6,585		.....	.....	.....
		Repairs of Stores	746		860		52	.....	114
		Petty Construction and Repairs .	36,044		48,509		15,528	.....	12,465
		Miscellaneous	41,813		46,056		73,621	.....	4,243
		Contingent Charges.							
		Grain Compensation . . .	525		640		13,386	.....	115
		Staff Allowance	1,968		1,908		1,908	60	.....
		Rent of Police Chowkeys . .	2,105		2,412		1,923	.....	307
		Travelling Allowances and Expenses, including Horse Allowance to Inspectors and Constables .	1,04,880		1,06,860		98,082	.....	1,980
		Service Postage Stamps . .	33,300		85,493		85,222	.....	52,193
		Rewards	5,360		5,055		2,786	305	.....
		Office Expenses and Contingencies.	31,128		31,608		23,548	.....	480
		Allowances to Heads of Village Police and Watchmen . .	1,09,448		1,07,900		99,052	1,548	.....
		Grants in Land and Villages to Heads of Village Police . .	3,33,029		3,35,775		3,33,209	.....	2,746
		Total.....Rs.	.....	36,11,860	.....	36,26,434	35,20,227	63,807	78,381
						Net	Decrease.	14,574	
		Police employed by Municipalties.	91,131	91,131	94,477	94,477	94,414	.....	3,346
		Do. do. by Public Departments, Private Companies, and others	40,904	40,904	28,216	28,216	22,496	12,688	.....
		Village Police under Act VII. of 1867	6,357	6,357	5,478	5,478		879	.....
		Cantonment Police at Poona . .	.....	.....	17,520	17,520	16,678	.....	17,520
		Railway Police, G. I. P. and B. B. & C. I. Railways. . . .	2,04,373	2,04,373	91,268	91,268	70,776	1,13,105	

REMARKS.

Increase due to 1 Clerk and 1 Karkoon on account of Poona Cantonment Police, transferred to the Regular Establishment.

1 Sweeper for Kaládghi, sanctioned in Government Resolution No. 2024, dated 13th July 1872, Financial Department.

Increase is due to provision for clothing having been made for additional or extra Police supplied to Municipalities, Public Departments, Private Companies, and others.

Increase is chiefly in Tanna, as the Superintendent of that district states that new arms are required for the Tanna Police, the estimated cost of which has been ascertained to be Rs. 11,940, and which has been reduced by Government to Rs. 6,000, the estimate to extend over two years.

The actuals for 1871-72 are included with miscellaneous items.

Decrease under petty construction and repairs is due to reductions made in the estimates of the Sholápur, Súrat and Ratnagiri Collectorates.

The actuals for 1871-72 include expenditure on account of oil for lighting Station Chowkees, for which a distinct entry is now shown. They also include large payments made in that year, amounting to Rs. 22,890, on account of compensation for loss of Assamees to the Mounted Police in Haidarabad and Shikárpur Collectorates, sanctioned in Government of India's Resolution Nos. 486 and 508, both dated 16th May 1871. The Estimate for 1873-74 is based upon the probable requirements of each district.

The Estimate for 1873-74 on account of travelling allowances is prepared according to the fixed monthly rates.

The Estimate for 1873-74 is based upon the actuals of 8 months of the current year, as under the new Postal Rules the expenditure is not so great because packets are sent by book post.

Increase under Rewards is due to the provision on account of rewards for the apprehension of proclaimed offenders having been transferred from 1872-73 from Imperial to Provincial Services, with an additional allotment—Government of India's Resolution No. 2405, dated 31st August 1872.

The actuals under office expenses are less than the estimate, owing to the fixed monthly petty supply allowances not being regularly drawn by some officers and in a few Collectorates the amounts were included under miscellaneous.

Allowances to Heads of Village Police fluctuate. These charges depend upon the annual allowances paid in the year, and in some cases they are not drawn in the year they are due.

Vide explanation under Receipts—"Police." Cantonment Police at Poona transferred to District Executive Force and included under the different entries subordinate to that head, as Government have exempted the Cantonment Committee from paying any contribution towards the maintenance of this Police.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74		Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
		EDUCATION.							
		Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Bombay University	43,788		44,913		39,500	.....	1,125
		Direction and Inspection	2,42,392		2,33,341		2,16,489	9,051	.....
		Government Colleges	1,97,914		1,80,882		1,42,155	17,032	.....
		Government Schools.							
		Higher Class	1,98,504		1,35,184	}	1,57,710	{ 63,320	.....
		Middle do.	1,28,883		48,255	}		{ 80,628	.....
		Lower do.	.....		2,22,284		2,08,761	.....	2,22,284
		Industrial and Reformatory Institutions	18,400		16,000		15,815	2,400	.....
		Normal Schools	40,820		29,612		31,244	11,208	.....
		Grants-in-aid of Schools	1,33,200		1,44,200		1,18,350	.....	11,000
		Government Book Depôts	21,992		23,492		19,323	.....	1,500
		Scholarships, Prizes, &c.	28,456		23,556		23,974	4,900	.....
		Miscellaneous	29,690		30,400		24,513	.....	710
		Total..... Rs.	.....	10,84,039	.....	11,32,119	9,97,834	1,88,529	2,36,619
						Net Decrease Rs.		48,080	
		DETAIL OF THE ABOVE BOMBAY UNIVERSITY.							
		Salaries.							
1	1	University Registrar	3,600		3,600		3,600		
		Establishment.							
2	2	Clerks	1,500		1,500		1,500		
2	2	Servants	168		168		168		
		Contingent Charges.							
		Grant-in-aid for Examinations.	30,000		30,000		26,413		
		Library	400		400		.....		
		House-rent	720		720		720		
		Service Postage Stamps	500		500		229		
		Office Expenses and Miscellaneous	6,900		8,025		6,870	.....	1,125
		Total..... Rs.	.....	43,788	.....	44,913	39,500	.....	1,125
		DIRECTION AND INSPECTION.							
		Salaries.							
1	1	Director of Public Instruction	30,000		30,000		30,000		
5	5	Inspectors	56,400		55,800		51,800	600	.....
28	22	Deputy Inspectors	38,700		36,900	}	37,822	1,800	.....
	9	Sub-Deputy Inspectors	7,080		3,960	}		3,120	.....
1	1	Reporter on Native Press	4,200		4,200		4,703		
3	5	Translators	8,064		6,804		7,006	1,260	.....
		Carried forward ..... Rs.	1,44,444		1,37,664		1,31,331	6,780	.....

REMARKS.

The actuals for 1871-72, compared with the estimates for 1872-73 and 1873-74, show a difference of Rs. 3,587, but Government decided from 1872-73 to give an annual fixed grant-in-aid of Rs. 30,000.—*Vide* Government Resolution No. 669, dated 13th March 1872.

Decrease due to the Estimate for 1873-74 having been based upon the actuals for 1871-72.

Increase of Rs. 600 is owing to the annual increment due in 1873-74.

Increase is due to the appointment of 3 Sub-Deputy Inspectors of Dharwar, Súrat, and Kaira, sanctioned in Government Resolutions Nos. 1850, 3571, and 328, dated, respectively, 1st July and 18th November 1872, and 23rd January 1873, and also to the transfer of the portions of salaries hitherto paid from Cess Fund, sanctioned in Government Resolution No. 419, dated 28th January 1873, Financial Department.

Increase is owing to the appointments of 2 Translators in Sind, sanctioned in Government Resolution No. 1858, dated 1st July 1872, Financial Department.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74	EDUCATION—*continued*	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
		DIRECTION AND INSPECTION—*contd*;	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		and Brought forward.....Rs.	1,44,444		1,37,664		1,31,331	6,780	.....
		Establishment.							
58	86	Clerks	39,060		29,340		28,498	9,720	.....
...	1	Visitor of Schools	600		.....		.....	600	.....
46	69	Servants	6,552		4,356		4,182	2,196	.....
		Contingent Charges.							
		Travelling and Tentage Allowances.	25,036		25,036		21,511		
		House-rent	1,140		960		914	180	.....
		Service Postage Stamps	13,000		23,435		17,482	.....	10,435
		Office Expenses and Miscellaneous.	12,560		12,550		12,571	10	.....
		Total.....Rs.	.....	2,42,392	.....	2,33,341	2,16,489	19,486	10,435
						Net Increase Rs.		9,051	
		Government Colleges.							
3	3	Principals	45,000		43,800		38,658	1,200	.....
15	15	Professors	98,100		1,04,400		72,725	.....	6,300
1	1	Assistant Professor	3,000		3,000				
2	3	Fellowships	1,200		1,200		1,200		
18	25	Masters and Teachers	34,824		17,364		14,546	17,460	.....
4	4	Clerks	2,484		2,484		2,890		
30	43	Servants	4,752		3,480		4,380	1,272	.....
		Library Allowance	800		800		1,092		
		House-rent	.....		.....		.....		
		Contingent Charges	7,679		4,239		6,594	3,440	.....
		Service Postage Stamps.	75		115		70	.....	40
		Total.....Rs.	.....	1,97,914	.....	1,80,882	1,42,155	23,372	6,340
						Net Increase Rs.		17,032	
		GOVERNMENT SCHOOLS.							
		Higher Class.							
2	2	Principals and Vice-Principals	13,200		13,200		13,909		
129	164	Head Masters, Masters, Teachers, and others	1,68,822		1,15,320		1,36,717	53,502	.....
3	6	Clerks	1,980		780		985	1,200	.....
12	34	Servants	2,868		1,224		1,307	1,644	.....
		House-rent	3,396		3,120		2,912	276	.....
		Contingencies and Miscellaneous.	8,148		1,350		1,767	6,798	.....
		Service Postage Stamps.	90		190		113	.....	100
		Total.....Rs.	.....	1,98,504	.....	1,35,184	1,57,710	63,420	100
						Net Increase Rs.		63,320	
		Middle Class.							
88	197	Head Masters, Masters, Teachers, and others.	1,10,346		47,736			62,610	.....
1	41	Servants	3,126		84			3,042	.....
		House-rent	8,136		.....			8,136	.....
		Contingencies and Miscellaneous.	7,195		250			6,945	.....
		Service Postage Stamps.	80		185			.....	105
		Total.....Rs.	.....	1,28,883	.....	48,255		80,733	105
						Net Increase Rs.		80,628	

REMARKS.

Increase under Establishment is due to the following changes:—Clerk hitherto belonging to the Elphinstone Funds transferred to the Establishment of the Educational Inspector, Central Division, under Government Resolution No. 285, dated 21st January 1873; 2 additional Peons for the Educational Inspector in Sind, sanctioned in Government Resolution No. 2845, dated 19th September 1872, Financial Department; and to the transfer of salaries hitherto paid from fees and cess, sanctioned in Government Resolution No. 419, dated 28th January 1873, Financial Department.

The increase of Rs. 180 is on account of house-rent for the office of the Educational Inspector, Southern Division, hitherto paid from fees.

Estimate for ensuing year for service postage stamps is based upon the actuals of 8 months of the current year, as under the new Postal Rules, owing to packets being forwarded by book post, the expenditure has been reduced.

The increase of Rs. 1,200 is owing to the annual increment due in 1873-74.

Increase of Rs. 5,100 is due to annual increments, and a decrease of Rs. 11,400 is the amount over-estimated in 1872-73 on account of Professors, the net decrease being Rs. 6,300.

The numbers for 1872-73 were incorrect. They should have been 3, and not 2.

Increase of Rs. 19,260 is on account of charges of the Sir J. J. School of Art, transferred from Local Funds to Provincial Services, under Government of India's Resolution No. 496, dated 24th June 1872, and decrease of Rs. 1,800 on account of Arabic Teacher of the Elphinstone College transferred to the Elphinstone High School.

Increase of Rs. 1,272 is on account of charges of the Sir J. J. School of Art transferred from Local Funds to Provincial Services.

Increase of Rs. 2,600 for Poona Engineering College to meet expenditure for instruments and materials sanctioned in Government Resolution No. 3123, dated 11th October 1872, Financial Department, and of Rs. 840 on account of the Sir J. J. School of Art transferred from Local Funds to Provincial Services.

The increase is due partly to the salary of Arabic Teacher transferred from the Elphinstone College to the Elphinstone High School, *vide* Government Resolution No. 2220, dated 29th July 1872, partly to the re-distribution sanctioned in Government Resolution No. 515, dated 28th February 1872, partly to some portion of the vernacular grant having been transferred to this head, under Government Resolutions Nos. 3109 and 328, dated, respectively, 11th October 1872 and 23rd January 1873, and chiefly to fees and other charges transferred from Local Funds to Provincial Services, under Government Resolution No. 419, dated 28th January 1873, Financial Department.

The Actuals for Middle Class Schools for 1871-72 are included with Higher Class. The distinct heading is to be observed from 1873-74 according to the new forms of estimate prescribed by the Government of India.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74	EDUCATION—*continued.*	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase	Decrease.
		LOWER CLASS SCHOOLS.							
		Masters, Teachers, and others	.....		2,16,884		2,07,997	.....	2,16,884
		Service Postage Stamps.	.....		5,400		764	.....	5,400
		Total.....Rs.	.....	.....	.....	2,22,284	2,08,761	.....	2,22,284
		INDUSTRIAL AND REFORMATORY INSTITUTION.							
		Grants-in-aid	7,500		5,100		5,100	2,400	.....
		Rations for Dieting Boys committed by the Police Magistrate	10,900		10,900		10,715		
		Total.....Rs.	.....	18,400	.....	16,000	15,815	2,400	.....
		NORMAL SCHOOLS.							
		Male and Female.							
28	41	Head Masters, Head Mistresses, Masters, Mistresses, Teachers, and others	35,994		28,344		31,244	7,650	.....
3	15	Clerks and Servants	1,422		168			1,254	.....
		House-rent	1,080		360			720	.....
		Contingencies	2,324		740			1,584	.....
		Total.....Rs.	.....	40,820	.....	29,612	31,244	11,208	.....
		GRANTS-IN-AID.							
		Grants-in-aid of Schools	70,000		70,000		56,665		
		Do. to Sir J. J. School of Art.	.....		15,000		15,000	.....	15,000
		Do. to Byculla School.	8,000		8,000		6,243		
		Do. to Sir J. J. Punchayet School.	6,000		6,000		6,000		
		Do. to School Buildings.	45,000		41,000		34,442	4,000	.....
		Contribution to Alexandra School at Bombay.	4,200		4,200		.....		
		Total.....Rs.	.....	1,33,200	.....	1,44,200	1,18,350	4,000	15,000
						Net Decrease Rs.		11,000	
		GOVERNMENT BOOK DEPÔTS.							
		Salaries.							
1	1	Curator.	3,600		3,600		3,696		
		Establishment.							
8	10	Clerks and Moonshees	6,060		5,640		4,883	420	.....
10	12	Servants	1,620		1,416		1,380	204	.....
		Miscellaneous.							
		House-rent	3,636		3,636	.....	3,636		
		Cost of Publication of Books (Sind).	5,576		8,000	.....	4,528	.....	2,424
		Contingencies	600		.....			600	.....
		Service Postage Stamps	900		1,200		1,200	.....	300
		Total.....Rs.	.....	21,992	.....	23,492	19,323	1,224	2,724
						Net Decrease Rs.		1,500	

REMARKS.

The charges for Lower Class Schools have been transferred to Local Funds, and the Provincial Grant, after deducting the Cess Charges for the Higher and Middle Class Schools transferred to Provincial Services, has been shown as an allotment to Local Funds for Primary Education.

Increase of Rs. 2,400 for Dharwar Industrial School, sanctioned in Government Resolution No. 328, dated 23rd January 1873, Financial Department.

Increase is due to the charges, hitherto paid from Cess, having been transferred to Provincial Services, owing to the separation of Higher from Primary Education, the former being taken over entirely to Provincial Services and the latter transferred to Local Funds.—*Vide* Government Resolution No. 419, dated 28th January 1873, Financial Department.

Rupees 70,000 sanctioned in Government Resolution No 285, dated 21st January 1873.
Decrease of Rs. 15,000 is due to the Sir J. J. School of Art having been transferred to Provincial Services.—*Vide* Government of India's Resolution No. 496, dated 24th January 1872.

Decrease of Rs. 11,000 for Dharwar High School and Training College transferred to Local Funds.—*Vide* Memo. from Government, P. W. D., No. 106-A, dated 17th February 1873, to the Financial Department, and increase of Rs. 15,000 sanctioned for Ahmadabad Mission School.—*Vide* Government Resolution No. 285, dated 21st January 1873.
Rupees 4,200 is a transfer from Female Normal School, Bombay, which has been abolished and amalgamated with the Alexandra Institution, and a lump sum of Rs. 4,200 yearly has been granted to the latter.—*Vide* Government Resolution No. 1133, dated 8th October 1872.

Increase is due to the appointment of two Depôt-keepers and two Servants in Sind, sanctioned in Government Resolutions Nos. 1858 and 3644, dated, respectively, 1st July and 26th November 1872, Financial Department, and to the annual increment to the salary of clerks in the Book Depôt at Bombay.

Decrease is due to the revision of the Book Depôt Establishment in Sind, sanctioned in the above Resolutions.

Increase of Rs. 600.—*Vide* Resolutions above.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74		Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
		EDUCATION.—*continued.*							
		Scholarships, Prizes, &c.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		English Scholarships, Colleges (Senior)	15,000		13,560		13,260	1,440	.....
		Do. High Schools (Junior)	6,556		5,220		4,722	3,460	.....
		Do. Middle Class Schools (Minor)	2,124						
		Vernacular Scholarships (Training Colleges)	4,776		4,776		5,992		
		Total.....Rs.	.....	28,456		23,556	23,974	4,900	.....
		Miscellaneous.							
		Grants for encouragement of Literature	10,000		10,000		15,064		
		Subscription to Newspapers	800		800		431		
		Issue of Books, gratis	2,000		2,000		2,000		
		Discovery of Old Sanscrit Record	.....		3,200		3,200	.....	3,200
		Allowance to Geographical Society	600		600		618		
		Grants for Sassoon's Mechanics Institution	300		300		.....		
		Petty Construction and Repairs	3,500		10,500		3,200	.....	7,000
		Petty Charges for Certificate Examination	390		.....		.....	390	.....
		Reprint and Binding of Major Candy's English and Marathi Dictionary	12,100	.....	.....		.....	12,100	.....
		Miscellaneous	.....		3,000		.....	.....	3,000
		Total.....Rs.	.....	29,690		30,400	24,513	12,490	13,200
						Net Decrease. Rs.		710	
		MEDICAL.							
		Abstract of Expenditure.							
		Medical Establishment	2,80,000		.....		2,71,923	2,80,000	.....
		Vaccination	1,06,036		1,10,456		94,395	.....	4,420
		Hospitals and Dispensaries, Presidency	2,96,246		2,79,977		2,96,154	16,269	.....
		Do. Do. Mofussil	2,66,062		2,77,615		2,49,855	.....	11,553
		Medical College	36,940		45,794		37,294	.....	8,854
		Lock Hospitals	.....		6,964		39,658	.....	6,964
		Lunatic Asylums	1,23,885		1,34,648		1,25,005	.....	10,763
		Chemical Examiner	13,680		14,740		13,575	.....	1,060
		Grants for Medical Purposes	29,648		19,998		13,698	9,650	.....
		Sanitary Commissioner	31,024		32,220		30,842	.....	1,196
		Total.....Rs.	.....	11,83,521	.....	9,22,412	11,72,399	3,05,919	44,810
						Net Increase. Rs.		2,61,109	
		DETAIL OF THE FOREGOING.							
		MEDICAL ESTABLISHMENT.							
		Salaries.							
5		Surgeon-Majors	66,120		.....		2,71,923	2,80,000	.....
12		Surgeons	1,22,270						
9		Assistant Surgeons	56,850						
6		Honorary Assistant Surgeons and Apothecaries	32,000						
3		Allowances to Regimental Medical Officers for Civil Duty	2,760						
		Total.....Rs.	2,80,000				2,71,923	2,80,000	

REMARKS.

Increase is on account of the Sir J. J. School of Art transferred from Local Funds to Provincial Services.
Increase is due to charges paid from fees, &c., having been transferred to Provincial Services.

Rs. 3,200 re-transferred to Imperial Services, by reducing the Provincial allotment to that extent—*Vide* Government of India's letter No. 3693, dated 26th October 1872.

No charge was incurred in 1871-72; it was a new item entered in 1872-73.
Decrease sanctioned in Government Resolution No. 285, dated 21st January 1873.

Increase—*Vide* Government Resolution No. 6091, dated 10th December 1872, Revenue Department.

Increase of Rs. 12,100 sanctioned in Government Resolution No. 391, dated 27th January 1873, Financial Department.
Decrease is due to the provision for renovation of pictures made in 1872-73 having been left out in 1873-74, as it is not known by the Director of Public Instruction what arrangements have been made, and when the pictures may be expected from England.

The consolidated salaries of Medical Officers in medical charge of Head-quarters stations or of civil stations have been transferred from Imperial to Provincial Services for 1873-74, with an additional allotment of Rs. 2,80,000—*Vide* Government of India's letter No. 1482, dated 11th March 1873, and Bombay Government Resolution No. 1046, dated 14th idem, Financial Department.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74		Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate of 1873-74, compared with 1872-73. Increase.	Decrease.
		MEDICAL—*continued.*							
		VACCINCTION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Salaries.							
1	1	Superintendent General	12,600		12,600		12,738		
6	6	Superintendents	40,800		40,800		31,416		
22	22	Native Superintendents	20,100		20,100		17,900		
2	1	Vaccinators	168		384			.....	216
		Establishment.							
54	55	Clerks and Servants	9,132		8,616		11,669	516	.....
		Supplies and Services.							
		Medical Stores supplied by the Military Department.	565		565		660		
		Contingent Charges.							
		Travelling Allowances	16,337		17,031		11,855	.....	694
		Conveyance Allowance to Superintendent, Presidency Division	360		360		360		
		Office and House-rent	1,920		1,920		728		
		Service Postage Stamps	1,565		5,600		3,773	.....	4,035
		Miscellaneous	2,489		2,480		3,296	9	.....
		Total.....Rs.	.....	1,06,036	.....	1,10,456	94,395	525	4,945
						Net Decrease Rs.		4,420	
		HOSPITAL AND DISPENSARIES, PRESIDENCY.							
		Salaries.							
5	5	Physicians, Surgeons, and Assistant Surgeons.	67,200		67,200		60,477		
1	1	House Surgeon.	3,600		3,600		1,796		
4	4	Apothecaries and Assistant Apothecaries.	6,120		6,120		6,120		
4	5	Sub-Assistant Surgeons.	7,800		7,500		10,860	300	.....
4	5	Ditto Extra	6,000		4,800			1,200	.....
2	2	Hospital Assistants.	1,440		1,440		1,440		
1	2	Purveyors	1,080		540		135	540	.....
1	1	Hospital Serjeant.	1,056		1,056		1,056		
7	7	Matrons and Assistant Matrons.	2,760		2,760		2,760		
20	20	Compounders, Dressers, and Apprentices.	4,740		4,776		5,647	.....	36
1	1	Native Medical Pupil.	96		96		96		
		Establishment.							
152	152	Clerks and Servants.	21,708		21,828		20,289	.....	120
		Extra Servants.	1,536		1,200		1,416	336	.....
		Allowance for attending Educational and Charitable Institutions.	1,920		1,920		1,920		
		Supplies and Services.							
		Diet of Patients, and Clothing.	1,01,000		91,840		1,14,799	9,160	.....
		Cost of Medicines and Instruments supplied by Military Deparment.	26,350		26,350		27,330		
		Cost of Commissariat Supplies.	21,000		16,000		21,000	5,000	.....
		Carried forward.....Rs.	2,75,406	.....	2,59,026	.....	2,77,141	16,536	156

REMARKS.

The actuals under Superintendents are less owing to absence of permanent incumbents and to the acting officers, who are generally of inferior grade, being allowed lower rates of pay according to their rank.
1 Vaccinator, Sind Circle, transferred to Local Funds Establishment.

Increase in actuals is owing to the revision of the Vaccine Establishment having come into effect at the latter end of 1871-72; increase in estimate is due to 2 additional clerks sanctioned for the Central and Southern Circles, Government Resolution No. 1426, dated 25th May 1872, Financial Department, and to the transfer of 1 Peon of the Sind Circle to the Local Funds Establishment.

Decrease in actuals is owing to the expenditure being less on account of some Circles being held temporarily by Civil Surgeons or Regimental Medical Officers who are obliged to be stationary.

The estimate for the ensuing year is based upon the 8 months' actuals of the current year, as under the new Postal Rules packets are sent by book post.

} Decrease in actuals is owing to absence of permanent incumbents and officers of lower rank acting for them.

} The present number of the Sub-Assistant Surgeons attached to the J. J. Hospital have been estimated for the ensuing year. In 1871-72 the number was less, which is the cause of the decrease in actuals.

1 Additional Purveyor for J. J. Hospital, sanctioned in Government Resolution No. 2523, dated 22nd August 1872, Financial Department.

Increase in actuals is owing to the pay of the excess number of Apprentices attached to the European General Hospital having been paid for a portion of the year in the Civil Department.

Decrease is due to the pay of the sweepers having been reduced.
Extra servants for European General Hospital, at a yearly cost of Rs. 336, sanctioned—*Vide* Government Resolution No. 1347, dated 16th May 1872.

Increase in actuals is due to dearness of provisions in 1871-72. Estimate for coming year based upon the average number of patients.

Commissariat supplies for European General Hospital were not included in the Estimate for 1872-73.

EXPENDITURE—*continued.*

Number 1872-73	Number 1873-74		Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 187172.	Estimate for 1873-74, compared with 1872-73 Increase.	Decrease.
		MEDICAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		HOSPITALS AND DISPENSARIES, PRESIDENCY—*continued*; and Brought forward.....	2,75,406		2,59,026		2,77,141	16,536	156
		Contingent Charges							
		Contingent Charges. . . .	9,500		9,501		10,821	.....	1
		House-rent.	11,220		11,330		8,122	.....	110
		Grain Compensation to Hospital Assistants.	120		120		70		
		Total.....Rs.	.....	2,96,246	.....	2,79,077	2,96,154	16,536	267
						Net Increase Rs.		16,269	
		HOSPITALS AND DISPENSARIES, MOFUSSIL.							
		Salaries.							
8	8	Apothecaries and Assistant Apothecaries.	17,441		16,097		19,716	1,344	.....
14	13	Sub-Assistant Surgeons. . .	48,600		48,300		44,738	300	.....
70	67	Hospital Assistants . . .	37,174		37,412		35,271	.....	238
101	104	Native Medical Pupils. . .	10,176		9,888		8,051	288	.....
		Establishment.							
250	256	Servants.	23,988		23,748		23,742	240	.....
		Allowances for attending Educational Institutions. . . .	4,560		4,560		4,798		
		Extra Allowance to Apothecaries and Hospital Assistants. . .	6,480		10,020		4,018	.....	3,540
		Supplies and Services.							
		Diet of Patients, and Clothing. .	24,385		36,515		34,569	.....	12,130
		Cost of Medicines and Instruments supplied by Military Department.	37,550		37,550		45,183		
		Cost of Commissariat Supplies. .	3,000		3,000		.....		
		Contingent Charges.							
		Travelling Allowances. . .	3,500		3,500		2,212		
		Contingent Charges. . .	39,631		39,339		22,267	292	.....
		Service Postage Stamps. . .	817		358		550	459	.....
		House-rent.	2,002		2,223		1,745	.....	221
		Clothing to Native Medical Pupils.	2,000		.....		.....	2,000	.....
		Grain Compensation to Hospital Assistants.	3,582		3,785		1,817	.....	203
		Sind Batta to Hospital Assistants and Medical Pupils. . . .	1,176		1,320		1,178	.....	144
		Total.....Rs.	.....	2,66,062	.....	2,77,615	2,49,855	4,923	16,476
						Net Decrease Rs.		11,553	

REMARKS.

Decrease in actuals under House-rent to Surgeons and Assistant Surgeons is owing to the absence of the permanent incumbents, and the acting officers, being generally of a junior grade, are allowed lower rates according to their rank.

The increase over the estimate is due to promotions to higher class.
1 Sub-Assistant Surgeon transferred from Shikárpur.

The number for 1872-73 was incorrect; it ought to have been 68. There have been several reductions and additions made in various collectorates for Hospital Assistants, showing a net decrease of one man.
Increase under Medical Pupils is due to the full complement being estimated for. At present most dispensaries have only one medical pupil attached to each, owing to the paucity of men of that class, and hence the decrease in actuals.

An increase of servants has been sanctioned by Government for certain hospitals and dispensaries, and the servants hitherto paid from contingencies have also been added. On the other hand, there is a decrease owing to reductions, resulting in a net increase of Rs. 240.

Decrease in several collectorates under extra allowance to Hospital Assistants is due to the allowance having been discontinued to them after promotion to 2nd Class.

Increase in actuals is due to separate charges having been incurred for diet and clothing for the district hospitals and dispensaries, but this was discontinued under Government Notification of 12th July 1871, sanctioning a fixed contingent allowance for each. Estimate for 1873-74 is framed only for Sassoon's Hospital, Poona, Ahmadabad and Surat Hospitals, which are not brought under the operation of the above order.

The actuals are according to the Valuation Indents adjusted in this office through the Military Department, and these charges fluctuate. The estimates are the same.
Actual Commissariat expenditure on account of Sassoon's Hospital, Poona, not distinctly shown in 1871-72. It is included with contigencies.

Travelling charges fluctuate, as it depends upon the transfer of medical subordinates.

The fixed contingent allowance has been estimated for 1873-74; the actuals are less because the new system was not fully in operation in 1871-72.

Distinct provision made on account of clothing, *vide* Government Resolution No. 222, dated 17th January 1873, Financial Department.

Grain compensation estimated at the average monthly rates. The actuals are drawn according to Committee's proceedings based upon the market price of grain.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74		Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
		MEDICAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		MEDICAL COLLEGES.							
		GRANT MEDICAL COLLEGE.							
		Salaries.							
5	5	Professors	12,000		12,000		13,573		
4	4	Teachers	6,600		7,500		7,500	.....	900
1	1	Demonstrator of Anatomy . .	1,200		1,200		1,300		
		Establishment.							
2	2	Assistant and others in the Museum.	660		660		660		
10	10	Clerks, others, and Servants. .	2,520		2,520		2,520		
48	20	Medical Pupils	2,400		5,760		2,423	.....	3,360
		Supplies and Services.							
		Cost of Chemicals and Instruments supplied by the Military Department.	1,000		2,290		425	.....	1,290
		Contingent Charges.							
		Scholarships, Stipends, &c. . .	6,480		6,480		5,880		
		House-rent to Vernacular Students.	1,680		3,984		1,311	.....	2,304
		Miscellaneous.	2,400		3,400		1,702	.....	1,000
		Total.....Rs.	.....	36,940	.....	45,794	37,294	.....	8,854
		LOCK HOSPITAL.							
		Salaries.							
1	...	Superintendent	.....		400		7,381	.....	400
2	...	Resident Medical Officers and Assistants	.....		500		3,500	.....	500
		Establishment.							
31	...	Inspectors and Servants . .	.....		2,368		12,370	.....	2,368
		Supplies and Services.							
		Diet	.....		2,720		8,988	.....	2,720
		Contingent Charges.							
		Office Rent	.....		276		5,616	.....	276
		Contingencies	.....		700		1,803	.....	700
		Total.....Rs.	.....	.....	.....	6,964	39,658	.....	6,964

REMARKS.
The actuals are more owing to their being an additional Professor in 1871-72, whose sevices have been dispensed with.
The separate estimate made in 1872-73 for Pupils to join the College, amounting to Rs. 3,360, not required.
Estimate for ensuing year based upon the actuals.
House-rent to Native Medical Pupils, amounting to Rs. 2,304, negatived by Govermnent in their Resolution No. 1617, dated 13th April 1872, Financial Department.
Lock Hospital abolished in May 1872.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74	MEDICAL—*continued.*	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
		LUNATIC ASYLUMS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Salaries.							
2	1	Surgeons and Sub-Assistant Surgeons.	10,200		14,520		14,972	.....	4,320
3	4	Allowance to Superintendents	7,200		6,600		5,400	600	.....
1	1	Apothecary	2,160		2,160		1,725		
		Establishment.							
3	3	Hospital Assistants	1,920		1,980		1,918	.....	60
1	1	Compounder and Dresser	216		216		216		
1	1	Matron	420		420		420		
2	2	Overseers	1,140		1,140		1,140		
1	1	Purveyor	540		540		540		
114	121	Clerks, Guards, and Servants	14,616		14,196		13,693	420	.....
		Extra Servants	388		2,096		1,739	.....	1,708
		Supplies and Services.							
		Diet and Clothing	72,987		83,355		70,752	.....	10,368
		Cost of Medicines and Instruments supplied by the Military Department	1,105		1,105		1,674		
		Cost of Commissariat Supplies	5,000		.....		5,230	5,000	.....
		Contingent Charges.							
		House-rent.	1,200		1,380		1,380	.....	180
		Grain Compensation to Hospital Assistant	146		602		67	.....	456
		Sind Batta to Hospital Assistant	60		60		60		
		Service Postage Stamps	40		40		10		
		Miscellaneous	4,547		4,238		4,069	309	.....
		Total.....Rs.	.....	1,23,885	.....	1,34,648	1,25,005	6,329	17,092
						Net Decrease. Rs.		10,763	
		CHEMICAL EXAMINER.							
		Salaries.							
1	1	Chemical Analyzer	10,200		10,200		10,200		
1	1	Assistant Analyzer	2,400		2,400		2,338		
		Supplies.							
		Cost of Chemicals and Instruments supplied by the Military Department	.....		1,060		.....	.....	1,060
		Contingent Charges.							
		House-rent	900		900		865		
		Miscellaneous	180		180		172		
		Total.....Rs.	.....	13,680	.....	14,740	13,575	.....	1,060

REMARKS.

Decrease in estimate is due to the Haidarabad Asylum being in charge of the Civil Surgeon as Superintendent, the Sub-Assistant Surgeon, who was in independent charge, having been transferred.

Under Superintendents there is a decrease of Rs. 1,200 on account of Ahmadabad Asylum, which was over-estimated in 1872-73. On the other hand, there is an increase of Rs. 1,800 on account of the Haidarabad Asylum, *vide* preceding remark, resulting in a net increase of Rs. 600.

The numbers for 1872-73 were incorrect; they should have been 116, which have been increased to 121 in 1873-74, owing to 10 additional men at an aggregate annual cost of Rs. 1,116 having been sanctioned by Government for the Presidency, Ahmadabad, and Poona Asylums. On the other hand, there is a decrease of 5 men and of Rs. 696, due to the pay of sweepers in the Colaba Lunatic Asylum having been reduced, and to the temporary Belgaum Asylum having been closed.

Decrease under extra servants is owing to the sanction for the extra establishment for the Asylum at Haidarabad for 1 year expiring on 30th June 1873.

Estimate for ensuing year for diet and clothing based upon the actuals of the past and 8 months of the current years.

Commissariat supplies were not estimated for in 1872-73.

Separate Estimate for 1873-74 not required, as there are no actuals, because the chemicals and apparatus used by the Chemical Analyzer are for the most part obtained from the stock kept up by the Grant Medical College.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74	MEDICAL—*continued.*	Estimate, 1872-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
		GRANTS FOR MEDICAL PURPOSES.							
		Grants to the following Hospitals and Dispensaries supported from Private resources:—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Verumgaum Dispensary	600		600		600		
		Dhanduka do.	600		600		600		
		Prantej do.	600		600		600		
		Sanand do.	600		600		600		
		Anklesar do.	600		600		600		
		Hansot do.	600		600		600		
		Elao do.	600		600		600		
		Jambusar do.	718		718		718		
		Coompta do.	1,200		1,200		1,000		
		Bij'pur do.	850		.....		.....	850	.....
		Mahuda do.	600		600		600		
		Borsad do.	300		300		300		
		Godhra do.	1,980		1,980		1,980		
		Irandol do.	600		600		600		
		Chopra do.	600		600		.....		
		Parola do.	600		.....		.....	600	.....
		Yeola do.	900		900		900		
		Jejuri do.	600		.....		.....	600	.....
		Juner do.	500		500		500		
		Indapur do.	500		500		500		
		Sírúr do.	600		.....		.....	600	.....
		Sásúr do.	500		.....		.....	500	.....
		Bárámati do.	500		.....		.....	500	.....
		Chikli do.	600		600		600		
		Bárdoli do.	600		600		600		
		Mandavi do.	600		600		600		
		Párdi do.	600		600		600		
		Ulpár do.	600		600		.....		
		Pusishóoli do.	600		.....		.....	600	.....
		Natapato do.	600		.....		.....	600	.....
		Mahsowad do.	1,200		.....		.....	1,200	.....
		Karmulla do.	725					725	.....
		Bassein do.	1,729		.....		.....	1,729	.....
		Kelvimáhim do.	1,862		.....		.....	1,862	.....
		Moograbhim do.	.....		600		.....	.....	600
		Tár'pur do.	300		300		.....		
		Panwell do.	884		.....		.....	884	.....
		Penn do.	600		600		.....		
		Mahad do.	400		400		.....		
		Purchase of Books and Publications.	.....		3,000		.....	.....	3,000
		Expenses during the prevalence of Epidemics	2,000		.....		.....	2,000	.....
		Total.....Rs.	.....	29,648	.....	19,998	13,698	13,250	3,600
						Net Increase Rs.		9,650	
		SANITARY COMMISSION.							
		Salaries.							
1	1	Sanitary Commissioner	24,000		24,000		24,630		
		Establishment.							
6	6	Clerks	4,440		4,440		3,714		
3	3	Servants	324		324		328		
		Extra Clerks	160		160		.....		
		Carried forward.....Rs.	28,924	.....	28,924	.....	28,672	.....	.....

REMARKS.
Rupees 850 sanctioned in Government Resolution No 319, dated 22nd January 1873, Financial Department.
No actuals for Chopra, as the dispensary has not yet been opened Rs. 600 sanctioned in Government Resolution No. 2701, dated 6th September 1872, Financial Department.
Rs. 600 sanctioned in Government Resolution No. 3161, dated 15th October 1872, Financial Department.
Rs. 600 and Rs. 500, respectively, sanctioned in Government Resolution No 1315, dated 14th May 1872, Financial Department. Rs. 500 sanctioned in Government Resolution No. 270, dated 21st January 1873, Financial Department.
No actuals, as the Ulpár Dispensary has not yet been opened.
The grants for these three dispensaries were sanctioned in Government Resolution No. 3444, dated 23rd November 1871, but they have not yet been opened. Rs. 725 sanctioned in Government Resolution No. 3730, dated 3rd December 1872, Financial Department.
Rs. 1,729 sanctioned in Government Resolution, dated 13th August 1872, Financial Department. Rs. 1,862 sanctioned in Government Resolution No. 1828, dated 28th June 1872, Financial Department.
Moograbim Dispensary abolished.
Rs. 884 sanctioned in Government Resolution No. 3527, dated 12th November 1872, Financial Department.
No actuals, as these dispensaries have not yet been opened.
Distinct provision not necessary; a small amount is incurred on account of subscription for the "Indian Economist" and purchase of "Epitome of Hygiene," which is debited to contingencies under Hospitals and Dispensaries.
No provision was made in 1872-73 for cholera charges, the actuals are included under Hospitals and Dispensaries.
The actuals are more by Rs. 630, because it includes the allowance of the Secretary for 1 month, which appointment has been abolished.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74		Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
		MEDICAL—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		SANITARY COMMISSION—*contd.*; and Brought forward.....	28,924		28,924		28,672	.....	.....
		Contingent Charges.							
		Travelling Allowances . . .	1,000		1,200		727	.....	200
		Service Postage Stamps . .	100		1,096		743	.....	996
		Office Expenses	1,000		1,000		700		
		Total.....Rs.	.....	31,024	.....	32,220	30842	.....	1,196
		PRINTING.							
		Abstract of Expenditure.							
		Publication Department . .	1,525		12,600		.....	.....	11,075
		Bombay Secretariat Press . .	5,302		1,51,128		1,14,565	.....	1,45,826
		Do. Central Press . .	2,92,000		.....		.....	2,92,000	.....
		Do. High Court Press . .	5,776		5,176		5,284	600	.....
		Commissioner of Sind's do. . .	16,552		28,143		17,898	.....	11,591
		Educational Press, Sind . .	11,617		.....		.....	11,617	.....
		Departmental Printing Charges .	.....		1,34,987		1,27,427	.....	1,34,987
		Total.....Rs.	.....	3,32,772	.....	3,32,034	2,65,174	3,04,217	3,03,479
		DETAIL OF THE ABOVE.				Net Increase Rs.		738	. .
		PUBLICATION DEPARTMENT.							
		Establishment.							
1	1	Clerk	600		900		.....	.....	300
		Contingent Charges.							
		Printing Publication Acts, &c. .	.....		10,000		.....	.....	10,000
		Miscellaneous	125		200		.....	.....	75
		Service Postage Stamps . .	800		1,500		.....	.....	700
		Total.....Rs.	.....	1,525	.....	12,600	.....	.....	11,075
		SECRETARIAT PRESS.							
		Salaries.							
2	0	Superintendents	.....		5,100		5,100	.....	5,100
		Establishment.							
...	...	Clerks, Printers, Examiners . .	.....						
49	14	Readers, Compositors, Distributors, Pressmen, and Inklayers . .	4,692		25,188		25,200	.....	20,496
		Supplies and Services.							
		Cost of Material and Stock . .	300		.....		.....	300	.....
		Contingent Charges.							
		Contingencies	310		34,000		17,961	.....	33,690
		Charges on account of Bombay *Government Gazette* . .	.....		47,000		40,721	.....	47,000
		Service Postage Stamps do. .	.....		9,840		25,583	.....	9,840
		Forms for Civil and Criminal Courts.	.....		30,000		.....	.....	30,000
		Total.....Rs.	.....	5,302	.....	1,51,128	1,14,565	300	1,46,126
						Net Decrease Rs.		1,45,826	

REMARKS.

Estimate for ensuing year for service postage stamps based according to the actuals of 8 months of the current year under the new Postal Rules.

The charge for printing Acts, &c., has been transferred to the Central Press, and that for the establishment retained by the Publication Department, attached to the Collector of Bombay, has only been provided for—*Vide* Government Resolution No. 3400, dated 31st October 1872, Financial Department.

The actuals for 1871-72 were shown under Imperial with the establishment of the Collector of Bombay, as the Publication Department was transferred to Provincial Services from 1872-73—*Vide* Government of India's Resolution No. 2959, dated 11th December 1871.

The printing establishments allowed to be retained by the several departments of the Secretariat have been provided for in 1873-74, agreeably to Government Resolution No. 3400, dated 31st October 1872, Financial Department; the remainder of the charges have been transferred to the Government Central Press.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74	PRINTING—*continued.*	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872. Increase.	Decrease.
		CENTRAL PRESS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Salaries.							
...	1	Superintendent	6,300						
		Establishment.							
...	2	Deputy Superintendents . .	4,500						
...	36	Clerks, Printers, and Examiners	25,280						
...	360	Readers, Compositors, Distributors, Pressmen, and Inklayers . .	81,768						
...	60	Servants and others . . .	8,352						
		Supplies and Services.							
		Cost of Material and Stock. . .	3,000						
		Out-door Work	1,41,580						
		Contingent Charges.							
		Contingencies	21,112						
		Service Postage Stamps . .	108						
		Total.....Rs.	.....	2,92,000	.....	.....	.....	2,92,000	.....
		HIGH COURT PRESS—APPELLATE SIDE.							
		Salaries.							
...	1	Superintendent	600		.....		.....	600	.....
		Establishment.							
13	13	Compositors, Distributors, Pressmen, and Inklayers . . .	4,176		4,176		4,067		
		Contingent Charges.							
		Contingencies	1,000		1,000		1,217		
		Total.....Rs.	.....	5,776	.....	5,176	5,284	600	.....
		COMMISSIONER'S PRESS—SIND.							
1	1	Superintendent.	3,600		3,600		3,629		
		Establishment.							
1	1	Moonshee	240		240				
26	26	Readers, Compositors, Distributors, Pressmen, and Inklayers . .	9,540		9,540		10,975		
7	7	Servants and others. . . .	672		672				
		Supplies and Services.							
		Cost of Material and Stock . .	1,000		2,488			.....	1,48
		Contingent Charges.					500		
		Contingencies	500		1,500			.....	1,000
		Service Postage Stamps . .	1,000		10,103		2,794	.....	9,103
		Total.....Rs.	.....	16,552	.....	28,143	17,898	.....	11,591

REMARKS.

A sum of Rs. 2,92,000 was ordered to be provided in the Budget for 1873-74 on account of the Central Press—*Vide* Government Resolution No. 3400, dated 31st October 1872.

Additional allotment of Rs. 600 transferred from Imperial to Provincial Services from 1872-73, on account of allowance paid to the Assistant Registrar, High Court, for superintending the printing.

Service postage stamps estimated in reference to actuals for 9 months of the current year, which amounted to Rs. 900.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74		Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
		PRINTING—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		EDUCATIONAL PRESS—SIND							
...	1	Moonshee	420						
...	5	Readers, Compositors, Distributors, Pressmen, and Inklayers..	2,160						
...	6	Servants and others.	756						
		Supplies and Services.							
		Cost of Materials and Stock	7,201						
		Contingent Charges.							
		Contingencies	1,080						
		Total.....	.....	11,617		.....		11,617	.....
		Departmental Printing Charges	.....		1,34,987		1,27,427	.....	1,34,987
		CEMETERIES.							
40	49	Care-takers in Charge	4,329		3,941		.....	388	.....
		Keep of Hearse Horses (Poona)	444		444		.....		
		Petty Charges for clearing Jungle and Grass	1,103		2,006		.....	.....	903
		Miscellaneous	123		292		.....	.....	169
		Total.....Rs.	.....	5,999	.....	6,683	.....	388	1,072
						Net Decrease Rs.		684	
		OFFICE RENT, RATES AND TAXES.							
		Office Rent, Rates and Taxes on Government Buildings.	2,21,542		2,38,069		2,21,091	.....	16,527

REMARKS.

New printing press established in Sind for the Educational Department at an annual cost of Rs. 4,416 sanctioned, *vide* Government Resolution No. 3644, dated 26th November 1872, Financial Department.

Rs. 7,201 for purchase of presses and furniture, sanctioned in Government Resolution No. 285, dated 21st January 1873, Financial Department.

Transferred to Central Press, *vide* Government Resolution No. 3400, dated 31st October 1872

Increase of 10 Care-takers for the following Cemeteries:—

1 for Ghorpoorie, sanctioned in Government Resolution No. 1252, dated 8th May 1872, Financial Department.
4 for Ahmadabad, do. do. „ 412, „ 18th June 1872, do.
Pay of men at Deesa and Mount Aboo raised, *vide* Government Resolution No. 3868, 13th Dec. 1872, do.
3 for Tanna, Bandora, and Matheran, sanctioned in do. „ 908, 5th April 1872, do.
1 for Sholápur, sanctioned in do. „ 362, 24th Jan. 1873, do.
1 for Baroda do. do. „ 1647, 14th June 1872, do.

On the other hand, there is a decrease of one for Belgaum, which has been omitted in absence of Government sanction.

There are no actuals for 1871-72, as the receipts and charges on account of Cemeteries were transferred to Provincial Services from 1872-73 as a distinct head of service, and an additional allotment of Rs. 4,000 was granted by the Government of India.

Decrease in estimate is due to the following causes:—

Reduction of rent on account of certain buildings hired by Government for the Judicial Department, amounting to	Rs.	19,540
Rent of building for Church at Neemuch not required in 1873-74	„	1,200
Reduction of rent of a building in Aden under Political Agencies	„	240
Reduction in estimate by the Municipal Commissioner, Bombay, for Water-rates and Halalcore Cess on Government buildings at the Presidency...	„	2,000
Reduction on account of additional godowns for Stationery Department ...	„	300
		23,280

On the other hand, there is an increase of the following items:—

Office rent for Forest Department transferred by the Government of India, *vide* their letter No. 4637, dated 26th December 1872, and for which an additional allotment has been asked	Rs.	2,220	
Office for Collector of Salt Revenue, Bombay, sanctioned in Government Resolutions Nos. 1391 and 360, dated, respectively, 21st May 1872 and 21st January 1873	„	2,400	
Increase on account of rent Remount Lines under the Collector of Bombay, included under miscellaneous in 1872-73 instead of under office rent	„	1,080	
Increase under stamps for godown rent, sanctioned in Government Resolution No. 2000, dated 11th July 1872, Financial Department	„	960	
			6,660
Decrease in round numbers...	Rs.		16,620

EXPENDITURE.—*continued.*

Number. 1872-73	Number. 1873-74	MINOR DEPARTMENTS.	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74 compared with 1872-73 Increase.	Decrease.
		Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Establishment of Audit and Account, Provincial Services.	22,482		8,879		6,132	13,603	.....
		Victoria and Albert Museum.	7,361		7,000		.....	361	.....
		Fire Engine Establishment	360		168		.....	192	.....
		Aqueduct Establishment.	90		90		.....		
		Total.....Rs.	.....	30,293	.....	16,137	6,132	14,156	.....
		DETAIL OF THE ABOVE.							
		Establishment of Audit and Account, Provincial Services.							
1	1	Superintendent	4,560		2,160		1,349	2,400	.....
7	26	Clerks	17,422		6,219		4,222	11,203	.....
		Contingent Charges.							
		Contingencies	500		500		561		
		Total.....Rs.	.....	22,482	.....	8,879	6,132	13,603	.....
		VICTORIA AND ALBERT MUSEUM.							
		Salaries.							
1	1	Secretary and Curator	4,800		4,800		.....		
		Establishment.							
2	2	Office and Museum Assistants.	1,500		1,500		.....		
3	6	Servants	696		336		.....	360	.....
		Contingent Charges.							
		Contingencies.	320		} 364		.....	1	.....
		Service Postage Stamps.	45						
		Total.....Rs.	.....	7,361	.....	7,000	.....	361	.....
		Fire Engine Establishment.							
2	4	Servants	360		168		.....		
		Total.....Rs.	.....	360		168	.....	192	.....
		Aqueduct Establishment.							
2	2	Servants	90		90				
		Total.....Rs.	.....	90	.....	90	.....	.....	.....
		MARINE.							
		Perim Light-House.							
		Establishment.	2,466						
		Contingencies	2,200						
		Provisions	1,200					5,866	.....
		Total.....Rs.	.....	5,866	.....	.....	.....	5,866	.....

REMARKS.

Increase in estimate under Superintendent, is due to the appointment of a Superintendent for the Local Funds Department, sanctioned in Government of India's Resolution No. 1228, dated 20th July 1872, from which date the full salary of the Superintendent for the Provincial Services Branch is charged to Provincial Revenues instead of a moiety, as hitherto.

Increase of 18 Clerks for the Account Offices in 16 Collectorates of the Northern and Southern Divisions, sanctioned in Government Resolutions Nos. 2384, 2591, and 3381, dated, respectively, 13th August, 28th August, and 30th October 1872, Financial Department, and 1 Clerk for the Accountant General's Office, sanctioned in Government Resolution No. 648, dated 13th February 1873, Financial Department.

Additional establishment of 3 peons sanctioned in Government Resolution No. 2796, dated 16th September 1872 Financial Department.

The charges on account of the Central Museum, Bombay, were transferred to Provincial Services from 1872-73, with an additional allotment of Rs. 7,000, *vide* Government of India's letter No. 2378, dated 30th March 1872,

Two lascars for Poona, sanctioned in Government Resolution No. 517, dated 28th February 1872, Financial Department.

This establishment was included with miscellaneous items transferred to Provincial Services from 1872-73 by the Government of India.

This is a new charge transferred from Marine Imperial to Provincial Services, under Government of India's Resolution No. 2125, dated 7th November 1872, and Bombay Government Resolution No. 100, dated 10th January 1873. The Government of India has been asked to transfer an additional allotment for Provincial Services.

EXPENDITURE—*continued.*

Number. 1872-73	Number. 1873-74		Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73 Increase.	Decrease.
		MISCELLANEOUS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Allowances to Civil Servants out of employ, and to those attached to the College . . .	34,000		40,100		22,859	.....	6,100
		Allowance to Superintendent of Panchgani Station . . .	1,200		1,200		1,200		
		Donations for Charitable Purposes.	22,920		30,180		27,376	.....	7,260
		Rewards for Destruction of Wild Animals, Snakes, and Dogs .	13,320		9,650		5,688	3,670	.....
		Cost of Books and Publications .	12,172		20,850		8,652	.....	8,678
		Pleadership Examination Fees .	2,610		.....		.....	2,610	.....
		Travellers' Bungalows (Foreign States)	763		2,020		3,261	.....	1,257
		Examination and Destruction of Old Records	5,000		5,000		4,741		
		Conservancy and Municipalities .	.....		1,960		2,346	.....	1,960
		Furniture Proper, Government House	5,000		5,000		.....		
		District Dâk Charges . . .	89,400		.....		.....	89,400	.....
		Miscellaneous and Unforseen Charges	10,575		24,940		69,174	.....	14,365
		Total.....Rs.	.....	1,96,960	.....	1,40,900	1,45,297	95,680	39,620
						Net Increase Rs.		56,060	
		PUBLIC WORKS.							
		By Public Works Officers, as per separate Estimate of Public Works Department. . .	31,82,000		34,98,438		28,21,230	.....	3,16,438
		By Civil Officers, as per Appendix I.	60,598		73,581		24,196	.....	12,983
		Total.....Rs.	.....	32,42,598	.....	35,72,019	28,45,426	.....	3,29,421

REMARKS.

Estimate for 1873-74 based upon the average expenditure for the last 2 years, which amounted to Rs. 34,000.

Rs. 3,000 from Donations for Charitable purposes on account of European vagrants was retransferred to Imperial Services by the Government of India, making a corresponding reduction from the Imperial allotment—*Vide* Government of India's Resolution No. 3834, dated 30th October 1872. Estimate for ensuing year based upon the probable requirements of the year.

Increase under rewards is due to rewards having been sanctioned for destroying snakes and stray dogs—*Vide* Government Resolutions Nos. 1672 and 3601, dated, respectively, 17th June and 22nd November 1872, Financial Department.

The estimate for 1872-73, under cost of books and publications, included a special allotment of Rs. 12,500 for purchase of Law Books; that for 1873-74 is based according to the probable requirements for that year.

Pleadership examination fees included in Provincial Estimates under Government Resolution No. 5764, dated 8th November 1872.

The Estimate for 1873-74 for Travellers' Bungalows is prepared according to the existing sanctioned scale; that for 1872-73 and the actuals for 1871-72 are incorrect.

Rs. 1,960 was retransferred to Imperial Services, under Government of India's letter No. 2034, dated 22nd August 1872, as it was erroneously shown against Conservancy, the charge being on account of pay to peons in charge of Collector's District Bungalows.

A distinct head "Furniture Proper for Government House" was ordered to be opened under "Miscellaneous," *vide* Government Resolution No. 3605, dated 23rd November 1872, Financial Department. The actuals for 1871-72 were included with house-hold expenses under "Adminstration," Imperial.

Rs. 89,400 were transferred to Provincial Services as an additional allotment to meet expenditure for District Dâk Charges, *vide* Government of India's Resolution No. 4050, dated 15th November 1872.

Miscellaneous unforseen charges have been estimated for 1873-74 according to the probable requirements of the year. The actuals for 1871-72 include special sums paid in that year.

The original Estimate for 1872-73, for expenditure by Public Works Officers, was Rs. 30,00,000, but subsequently the following additional grants were sanctioned for that year:—The total estimated expenditure for 1872-73 is ... ... Rs. 34,01,400

Additional grant on account of Yerroda Jail, sanctioned in Government Resolution No. 2640, dated 2nd September 1872, Financial Department ... ... „ 60,000

Transfer from Educational Provincial to Public Works Provincial for school building, sanctioned in Government Resolution No. 3045, dated 5th October 1872, Financial Department.... „ 973

Additional grant for salt works, sanctioned in Government Resolution No. 3913, dated 17th December 1872, Financial Department ... ... „ 3,00,000

Additional allotments to meet debits of the Secretary of State for stores indented for in 1871-72, but which did not arrive in that year, and will probably be adjusted in 1872-73, *vide* Government Resolution No. 3976, dated 20th December 1872, Financial Department... „ 1,37,465

Total... ... ... Rs. 4,98,438

The Public Works allotment for 1873-74 was fixed at ... ...Rs. 25,00,000—
Vide Government Resolution No. 3146, dated 15th October 1872, Financial Department.

Add additional grants sanctioned subsequently:—

Addition for salt works, sanctioned in Government Resolution No. 3913, dated 19th December 1872, Financial Department ... ... „ 2,50,000

Addition for New High Court and Small Causes Court Building, sanctioned in Government Resolution No. 15-A—76 P. W. D., dated 11th January 1873, confirmed by Financial Department under No. 194, dated 15th idem ... ... „ 4,32,000

Total... ... ... Rs. 31,82,000

The decrease in the estimate by Civil Officers is chiefly under Shikárpur, which has been reduced in reference to the actuals for 1871-72.

EXPENDITURE—*concluded.*

Number. 1872-73	Number. 1873-74	ALLOTMENTS TO LOCAL FUNDS.	Estimate, 1873-74.		Estimate, 1872-73.		Actuals, 1871-72.	Estimate for 1873-74, compared with 1872-73. Increase.	Decrease.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Grants to Station Funds. . . .	11,450		12,250		11,450	.....	800
		Donation to Kattywar Road Fund .	6,000		6,000		5,103		
		Gujrát Provincial College Fund .	2,800		2,800		2,800		
		Rustomjee J. Jeejeebhoy Gujrát School Fund	2,260		3,500		3,500	.....	1,240
		District Educational Funds . .	1,95,358		.....		.....	1,95,358	.....
		Contribution to Khandesh Agricultural Exhibition Fund . .	.....		2,000			.....	2,000
		Total.....Rs.	.....	2,17,868	.....	26,550	22,853	1,95,358	4,040
						Net Increase Rs.		1,91,318	

REMARKS.
Decrease is due to the Estimate for 1872-73 having been too high.
Decrease is owing to Rs. 1,240 having been entered under Middle Class Schools.
Increase is due to the transfer of charges for primary education to Local Funds, *vide* Government Resolution No. 419, dated 28th January 1873, Financial Department.
Rs. 2,000 was sanctioned for 1872-73 only, and the provision for 1873-74 has been included under "Public Exhibitions and Fairs," subordinate to "16 Minor Departments," Imperial.

PARTICULARS OF ESTIMATED EXPENDITURE ON PUBLIC WORKS BY CIVIL OFFICERS.

BOMBAY PROVINCIAL SERVICES.

Abstract of Expenditure.

	Estimate, 1873-74.	Estimate, 1872-73.	Actuals, 1871-72.
	Rs.	Rs.	Rs.
Petty Construction and Repairs	60,598	73,581	24,196
Total.....Rs.	60,598	73,581	24,196
Net Decrease in 1873-74...Rs.			12,983

Detail of the above.

Collectorate.	Description of Works.	Original Estimate of Work.	Estimate, 1873-74.	Estimate, 1872-73.	Actuals, 1871-72.	Reference to Government Orders, &c.
	Petty Construction and Repairs.		Rs.	Rs.	Rs.	
Ahmadabad . . .	Land Revenue . . .	Buildings of less than Rs. 1,000 in value.	500	1,400		
Ahmadnagar . . .			100	1,000		
Belgaum . . .			1,000	1,000		
Broach . . .			208	267		
Kanara . . .			500	900		
Dharwar . . .			2,800	2,800		
Haidarabad . . .			3,000	7,000		
Kaládgi . . .			50	1,000		
Kurrachee . . .			1,400	1,535		
Kaira . . .			5,000	1,500		
Khandesh . . .			550	2,000		
Násik . . .			100	500		
Poona . . .			850	1,000		
Ratnagiri . . .			1,500	1,520		
Sátára . . .			500	800		
Shikárpur . . .			5,000	17,418		
Sholápur . . .			.....	500		
Surat . . .			323	618		
Tanna . . .			2,000	3,000		
	Total Land Revenue ...Rs.	.....	25,381	45,758	12,706	
Ahmadabad . . .	Law and Justice . . .	Buildings of less than Rs. 1,000 in value.	150	1,000		
Khandesh . . .			.....	150		
Ahmadnagar . . .			20	25		
Belgaum. . . .			.....	1,250		
Broach			107	169		
Kanara			100	270		
Násik			.....	1,258		
Dharwar. . . .			151	151		
Haidarabad . . .			1,000	1,500		
Kaládgi . . .			200	500		
Kurrachee . . .			20	100		
Kaira . . .			50	50		
Sátára . . .			40	50		
Shikárpur . . .			100	100		
Surat . . .			165	.....		
Tanna . . .			400	1,950		
	Total Law and Justice... Rs.	.....	2,503	8,523	1,596	
Bombay Presidency .	Customs	Buildings of less than Rs. 1,000 in value.	4,809	12,500	3,502	
Do. Do. .	Salt		20,605	.....	.....	
Bushire, Rs. 5,000.	Political Agencies' . .		7,300	6,800	6,392	
Muscat, „ 1,500.						
Zanzibar, „ 800.						
	Grand Total...Rs.	.....	60,598	73,581	24,196	

BOMBAY.

STATEMENT OF TRANSACTIONS UNDER DEBT ACCOUNTS IN 1872-73.

RECEIPTS.

RECOVERIES OF ADVANCES.		Estimate, 1872-73.		
To what Fund Credited—	By what Fund Repaid—	8 Months' Actuals.	4 Months' Estimate.	Total.
		Rs.	Rs.	Rs.
Provincial Services	Provincial Services	7,974	3,522	11,496
		7,974	3,522	11,496
REPAYMENT OF LOANS.				
SUSPENSE ACCOUNT.				
IMPERIAL RECEIPTS OF INCOME TAX, FUNDS, &c.		14,431	6,191	20,622
TOTAL.....Rs.		22,405	9,713	32,118

EXPENDITURE.

ADVANCES RECOVERABLE.		Estimate, 1872-73.		
By what Fund Advanced—	To what Fund Advanced—	8 Months' Actuals.	4 Months' Estimate.	Total.
		Rs.	Rs.	Rs.
Provincial Services	Provincial Services	16,263	1,771	18,034
		16,263	1,771	18,034
LOANS TO LOCAL FUNDS.				
SUSPENSE ACCOUNT.				
Provincial Services	Provincial Services	373	.....	373
		373	.....	373
ADJUSTMENT OF INCOME TAX, FUNDS, &c.		14,431	6,191	20,622
TOTAL.....Rs.		31,067	7,962	39,029

BOMBAY.

STATEMENT OF TRANSACTIONS UNDER DEBT ACCOUNTS IN 1873-74.

RECEIPTS.		Estimate, 1873-74. Rs.	EXPENDITURE.		Estimate, 1873-74. Rs
PROBABLE RECOVERIES OF ADVANCES.			ADVANCES RECOVERABLE.		
To what Fund Credited—	By what Fund Repaid—		By what Fund Advanced—	To what Fund Advanced—	
Provincial Services ...	Provincial Services...	7,013	Provincial Services...	Provincial Services...	6,315
		7,013			6,315
REPAYMENT OF LOANS.			LOANS TO LOCAL FUNDS.		
SUSPENSE ACCOUNT.			SUSPENSE ACCOUNT.		
Imperial Receipts of Income Tax, Funds, &c..		21,431	Adjustment of Income Tax Funds, &c. ...		21,431
TOTAL.....Rs.		28,444	TOTAL.....Rs.		27,746

INDEX No.

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, MAY, 1873.

PROGS. No. AND DATE.

Nos. 4 AND 5.

No. 4.

No. 576A. OF 1873.

RESOLUTION.

FINANCIAL DEPARTMENT.

Dated Allahabad, the 18th April, 1873.

April 19, 1873.

Nos. 41 AND 42.

No. 41.

READ—

Resolution dated 29th April, 1871, on Budget, 1871-72.

Resolution dated 29th March, 1872, on Budget, 1872-73.

THE entire receipts of the Province are estimated at Rs. 1,65,59,177 (£1,655,917), or 2¼ lacs above the Estimate of 1872-73, and the expenditure is placed at Rs. 1,71,20,874 (£1,712,087) or 7¾ lacs above the estimated expenditure of 1872-73.

2. These totals, however, include two distinct sets of accounts—(1), the current revenue of the Provincial Funds, which has to be set against the current income, and in which there is a fair surplus; (2), the Appropriated Funds or Special Deposits, which have large accumulated balances, part of which it is intended to expend. In one Department (the Putwaree Fund) salaries will be paid from the accumulated balances, and a corresponding remission made in the current demand,—a circumstance which makes the current income less than the expenditure.

3. The following statement shews the main heads of receipts and expenditure classified separately as Provincial and Appropriated :—

Receipts.	Provincial, 1873-74.	Local, 1873-74.	Expenditure	Provincial, 1873-74.	Local, 1873-74.
HEAD.	Rs.	Rs	HEAD.	Rs.	Rs.
I. Imperial Contribution	67,22,925		1. Jails ...	8,33,412	
II. Local Rates and Taxes	41,25,606	14,31,399	2. Registration ...	1,57,000	
III Jails ...	97,000		3. Police ...	49,05,989	1,37,075
IV. Registration ...	2,95,000		4. Education ...	14,78,468	
V. Police ...	1,67,820	64,000	5. Medical ...	6,39,868	66,938
VI. Education ...	1,09,792		6. Printing ...	2,40,500	
VII. Printing ...	34,150		7. Terai and Doodhee ...	62 204	
VIII. Terai and Doodhee...	62,204		8. Miscellaneous ...	4,01,876	16,76,559
IX. Miscellaneous ...	1,38,969	1,00,008	9. Office Rent ...	18,752	
X. Public Works ...	9,39,157		10. Public Works ...	38,48,000	2,35,000
XI. Municipal ...	...	22,71,147	11. Refunds ...	12,266	
			12. Municipal ...	...	24,06.967
Total Estimate of 1873-74,	1,26,92,623	38,66,554	Total Estimate of 1873-74,	1,25,98,335	45,22,539
Total Estimate of 1872-73,	1,20,03,119	43,25,725	Total Estimate of 1872-73,	1,19,54,208	43,98,290
Total Actuals of 1871-72,	1,17,09,987	46,32,030	Actuals of 1871-72 ...	1,13,86,477	49,08,273

4. Setting aside "Appropriated Funds" which are devoted to special objects, and therefore not within the discretion of the Government to expend as it pleases, the Provincial Receipts of the year are estimated at Rs. 1,26,92,623 (£1,269,262), and the expenditureat Rs. 1,25,98,335 (£1,259,833), leaving a clear surplus of Rs. 94,288 (£9,428). The receipts are nearly 7 lacs, and the expenditure 6½ lacs above that estimated for the year 1872-73.

5. Of the increase on the receipt side, three lacs are nominal, as they consist of transfers from the Imperial Budget, and are accompanied by corresponding debits on the expenditure side. The main item is the

No. 4. transfer of the salaries of Medical Officers to the Provincial Budget, with an allotment of Rs. 2,56,000 to meet them. April 19, 1873. No. 41.

6. The real increase in Provincial Receipts is Rs. 3,89,504, and is chiefly composed of 2¼ lacs under Local Rates and Taxes (due to the progress of enhanced assessment, and to three new Districts falling under the Local Cess) and of about half a lac under Public Works (chiefly attributable to the profits of the Roorkee Workshops).

7. On the expenditure side the increase of 2¼ lacs under Medical, and over half a lac under Miscellaneous, is due to the cost of Departments transferred by the Government of India to Provincial Services. The chief items of real increase are one lac under Jails and two lacs under Public Works. The former is due to the anticipation of a year of high prices with their usual concomitant,—an increased number of convicts and increased cost of supplies. Of the latter about Rs. 90,000 are due to the transfer of charges for repairs and construction of Police, Educational, and Excise buildings to this head, and the rest partly to increase of Establishment, but chiefly to a larger expenditure on Public Works of importance. Half a lac of rupees has been added as a Reserve to this head on finding that the provincial figures are able to bear the additional burden.

8. The Estimates of the Appropriated Funds have been carefully checked, and no expenditure has been admitted that is not met by current income or existing assets.

9. Explanations have been entered in the Budget of all serious changes of estimate against each head, and it is not necessary to add any further remarks here.

10. The Lieutenant-Governor congratulates these Provinces on the prosperous state of their finances. While sufficient provision has been made for every requirement, and a reserve of Rs. 50,000 has been added to the original Budget Estimate of the Public Works, the income of the year 1873-74 is still expected to show a surplus of Rs. 94,288 over expenditure.

By order of the Hon'ble the Lieutenant-Governor of the North-Western Provinces.

A. COLVIN,

Offg. Secretary to Government,
North-Western Provinces.

ESTIMATES OF PROVINCIAL SERVICES, NORTH-WESTERN PROVINCES, FOR 1873-74.

Receipts.	Actuals of 1871-72.	Estimates of 1872-73. Budget.	Estimates of 1872-73. Regular.	Estimates of 1873-74.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
I.—Allotment from General Revenues. (a.)—From Civil Department ...	63,44,001	64,26,000	65,02,925	67,22,925	Since the Estimate of 1872-73 was framed, the following charges have been transferred to Provincial Services with the allotments as below: European Medicines, Rs. 15,000; rewards for capture of offenders, Rs. 11,925; pay of Medical Officers, Rs. 2,70,000.
II.—Provincial and Local Rates and Taxes.					
(a.) Road Fund in Permanently-settled Districts.	49,958	56,000	83,580	46,956	(a.) The Estimate of 1872-73 appears to have been pitched a little too high.
(b.) Road Fund in Temporarily-settled Districts where Local Cess is not in force.	73,139	34,157		13,442	(b. c. d. and h.) In Humeerpore, Agra, and Moradabad, the Local Cess was enforced from July 1872, and for the 1st half of the year their Cesses were credited to this head. In 1873-74, Banda remains the only District paying the old Road, School, Dâk and Chowkidaree Cess.
(c.) One Per Cent. School Cess in ditto ...	61,321	30,448	27,880	13,123	
(d.) One-fourth Per Cent. Dâk Cess in ditto,	8,635	5,544	6,360	3,352	
(e.) Local Cess in Temporarily-settled Districts ...	30,02,561	33,08,271	35,08,930	36,41,761	(e.) The Local Cess paid by Agra, Humeerpore, and Moradabad for the whole year instead of half gives an increase of Rs. 2,13,653 over the Estimate of 1872-73; in 12 Districts where settlement is in progress, the increase, Rs. 1,38,599, is due to enhanced assessments; in 11 Districts there is a reduction of Rs. 23,906, and in three Districts a rise of Rs. 4,144 due to small changes of Revenue or anticipated deficiency of Mirzapore.
Carried over ...	31,95,614	34,34,420	36,26,750	37,18,634	

Receipts.	Actuals of 1871-72.	Estimates of 1872-73. Budget.	Estimates of 1872-73. Regular.	Estimates of 1873-74.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
Brought over ...	31,95,614	34,34,420	36,26,750	37,18,634	
(*f.*) Acreage Cess in Permanently-settled Districts.	2,88,048	4,05,329	4,21,590	3,16,424	(*f.*) The main decrease is on account of the remission of the Cess in the Family Domains and in the southern tracts of Mirzapore.
(*g.*) Commuted Jagheers in ditto ...	40,044	54,226	1,11,440	89,388	(*g.*) The Estimate of 1872-73 was much too low, and large balances due from 1871-72 have swelled the Regular Estimate. In 1873-74 a considerable increase is expected, but the settlement of the cash payments in Benares is still unfinished.
(*h.*) Village Chowkeedaree Fund in Districts as in (*b.*) S. D. ...	2,41,416	1,26,494	1,30,160	60,886	*Vide* remarks against Item (*b.*)
(*i.*) Putwaree Fund (S. D.) ...	16,66,902	17,47,062	17,44,270	13,70,513	(*i.*) The receipts are diminished by an order to pay Putwarees from the outstanding balances wherever these amount to more than quarter of a year's collection of Cess. Rs. 3,75,480 will be drawn from balances, and a corresponding remission made from the demand upon the Zemindars.
(*j.*) Stage Carriage Tax ...	865	...	850	1,160	
Total ...	54,32,889	57,67,531	60,35,060	55,57,005	
III.—Jails.					
Proceeds of Jail Manufactures ...	82,938	76,000	97,000	97,000	III.—The Estimate is based on the Regular Estimate of 1872-73.
IV.—Registration.					
Registration Fees ...	2,81,214	2,95,000	3,08,160	2,95,000	IV.—The Estimate of 1872-73 will have been slightly exceeded, but it is deemed safest to repeat it for 1873-74.

V.—POLICE.					
(a.) Contributions—Railway Police ...	42,501	79,788	39,600	59,820	The force has been reorganised under the orders of the Government of India.
(b.) Ditto General Police Fund ...	23,306	34,304	31,450	40,000	
(c.) General Police Fund, Miscellaneous ...	18,083	7,488	7,650		
(d.) Head Constables' Clothing Fund (S. D.),	1,06,407	...	22,500	25,000	The system of clothing the Police has been altered. Only Head Constables now pay for their own clothing, by cuttings shown under this head. All other Police are provided by Government, and receive a consolidated pay, slightly lowered in consequence. Municipalities pay the Police their net salary, and the balance is credited to Provincial Revenue under V. *j*.
(e.) Fees, Fines, and Forfeitures ...	19,234	1,800	8,250	7,500	
(f.) Miscellaneous Receipts ...	5,634	5,000			
(g.) Infanticide Fund, S. D. ...	1,792	6,500	7,350	23,000	Estimate is based on a consideration of the number of Districts in which the Act is in force and the number of villages requiring extra Police.
(h.) Chunda (Remount) Fund, S. D. ...	18,643	15,039	16,000	16,000	
(i.) Chowkeedaree Reward Fund ...	12,615	6,126	5,500	...	These rewards are now provided for by a special grant, not by cuttings from the pay of Chowkeedars.
(j.) Recoveries from Municipal and Town Fund for clothing ...	...	...	54,800	54,800	See above under V. *d*.
(k.) Ditto ditto Pension ...	...	...	5,700	5,700	
Total ...	2,48,215	1,56,045	1,98,800	2,31,820	
VI.—EDUCATION.					
(a.) Contribution from Private Sources ...	22,892	24,750	20,200	22,000	VI.—The Estimates are chiefly based on the Regular Estimate of 1872-73.
(b.) Fees from Government Colleges ...	...	16,700	14,050	14,250	
(c.) „ from Government Zillah and High Schools, ...	30,810	10,400	25,400	12,052	
(d.) Ditto from Tehseelee Schools, ...		11,941		13,390	
(e.) Ditto from Local Funds Schools ...	10,041	...	5,540	...	
Carried over ...	63,743	63,791	65,190	61,692	

Receipts.	Actuals of 1871-72.	Estimates of 1872-73.		Estimate of 1873-74.	Remarks.
		Budget.	Regular.		
	Rs.	Rs.	Rs.	Rs.	
Brought over ...	63,743	63,791	65,190	61,692	
(f.) Endowments in Land from Private Individuals.	8,992	10,000	9,430	9,400	
(g) Endowments from Government Securities.	2,541	4,200	3,700	3,700	
(h.) Sale-proceeds of Books ...	41,932	28,000	24,500	30,000	This figure is equal to the amount estimated on the charge side as the cost of purchasing Books.
(i.) Fines and Miscellaneous ...	29,191	5,800	13,340	5,000	
Total ...	1,46,399	1,11,791	1,16,160	1,09,792	
VII.—Printing.					
(a.) Government Receipts in North-Western Provinces ---	16,321	26,000	25,000	24,350	
(b.) Recoveries for printing done for Oudh, Central Prison, and Bengal ---	5,451	7,500	7,500	9,800	
Total ...	21,772	33,500	32,500	34,150	
VIII.—Terai and Doodhee Improvement Fund ...	...	...	...	62,204	These funds were formerly shown under Road Fund, Miscellaneous. They are now made a separate Head. They are the profits of direct management by Government of the Terai Kham Estate and the Doodhee Pergunnah in South Mirzapore.

IX.—MISCELLANEOUS.					
(a.) Putwaree Fund Miscellaneous Receipts, (S. D.) ...	46,910	21,955	32,100	25,361	These consist of fees paid by Putwarees for education, payments for Village Books supplied, &c.
(b.) District Dak Miscellaneous Receipts ..	540	...	...	...	
(c.) Dispensary Fund (S. D.) ...	93,486	93,096	74,350	74,647	This is composed of voluntary subscriptions to Dispensaries, interest on invested capital, &c. The Estimate is based on the actuals of 1872-73.
(d.) Receipts for Vaccinations from private persons ...	...	5,092	2,000	900	Most of these payments are made direct to the vaccinators; only the few which pass through the Government Treasury are entered here.
(e.) Pound Fund ...	71,969	72,947	62,250	76,283	
(f.) Nuzool Fund ...	75,132	54,034	64,300	43,436	The Mâgh Melah, or Allahabad Fair Fund, was formerly included in this, but has now been separated from it.
(g.) Fees on Masonry Graves ...	313	800	3,000	1,950	
(h.) Magh Melah Receipts ...	...	...	...	16,400	
Total ...	2,88,350	2,47,924	2,38,000	2,38,977	
X.—PUBLIC WORKS.					
(a.) Tolls, Dues, Fees, and Refunds ...	6,905	15,000	53,800	15,000	
(b.) Sale-proceeds of Buildings, Stores, &c.,	17,572	80,000	23,950	1,11,000	Includes the profits of the out-turn of the Roorkee Workshops.
(c.) Rent of Buildings	4,956	5,000	6,300	4,000	
(d.) Road Fund Miscellaneous ...	1,85,632	14,224	1,58,300	12,659	
(e.) Ferry Fund, Tolls at Bridges, &c. ...	7,06,112	7,24,962	7,31,000	7,29,554	
(f.) Share of Punjab Ferry Receipts ..	21,887	19,000	22,000	22,000	
(g.) Staging Bungalow Fund ...	23,772	19,288	24,650	21,194	
(h.) Ganges River Toll Fund ...	25,631	22,000	23,400	23,750	
(i.) One Per Cent. Income Tax Fund ...	47,298	...	3,000	...	
Total ...	10,39,765	8,99,474	10,46,400	9,39,157	

INDEX No. No. 5.

Receipts.	Actuals of 1871-72.	Estimates of 1872-73. Budget.	Estimates of 1872-73. Regular.	Estimate of 1873-74.	Remarks.
XI.—Municipal Funds.	Rs.	Rs.	Rs.	Rs.	
(a.) Municipal Fund, (S. D.) ...	19,18,884	18,01,336	19,10,400	17,66,046	
(b.) Ditto Chowkeedaree or Town Fund (S. D.) ...	3,75,158	3,41,935	3,33,100	3,44,241	
(c.) Cantonment Fund (S. D.) ...	1,62,432	1,72,308	1,86,600	1,60,858	
Total ...	24,56,474	23,15,579	24,30,100	22,71,147	
Total Receipts* ...	1,63,42,017	1,63,28,844	1,70,05,105	1,65,59,177	
Balances at beginning of year† ...	...	...	57,12,604	68,74,909	
Grand Total ...	...	...	2,27,17,709	2,34,34,086	

Detail of Receipts.	Budget, 1872-73.	Regular, 1872-73.	Budget, 1873-74.	† Detail of Balances.	Regular, 1872-73.	Budget, 1873-74.
	Rs.	Rs.	Rs.		Rs.	Rs.
Provincial ...	1,20,03,119	1,25,48,275	1,26,92,623	Provincial ...	28,59,784	40,60,559
S. D. or Appropriated ...	43,25,725	44,56,830	38,66,554	S. D. or Appropriated ...	28,52,820	28,14,350

Charges.	Actuals of 1871-72.	Estimates of 1872-73. Budget.	Estimates of 1872-73. Regular.	Estimate of 1873-74.	Remarks.
1.—JAILS.	Rs.	Rs.	Rs.	Rs.	
(a.) Inspection and General Superintendence.	45,376	46,840	37,220	42,780	(a.) Anticipated increase in Inspector-General's salary.
(b.) Central Jails—Establishments ...	2,75,439	1,35,784	1,33,150	1,55,478	(b.) Increase due to transfer of half the charge of Futtehgurh and Bareilly Central Jails from Public Works to Jail Budget.
(c.) Ditto Supplies		1,83,970	1,82,850	1,99,635	(c.) Provision for increase in number of prisoners and cost of rations, Rs. 7,775; also for purchase of tents, Rs. 12,900.
(d.) District Jails—Establishments ...	1,36,542	1,33,501	1,25,000	1,35,519	Assistant to Civil Surgeon, Allahabad, a new appointment, costing Rs. 6,720, is shown against this Head.
(e.) Ditto Supplies	2,07,696	2,38,585	2,75,000	3,00,000	The increase is due to expected rise in number of convicts and price of food. In this the Estimate of 1872-73 will be exceeded by Rs. 36,500, and a further sum of Rs. 25,000 is provided for 1873-74.
Total ...	6,65,053	7,38,680	7,53,220	8,33,412	
2.—REGISTRATION.					
(a.) Superintendence	18,357	35,951	15,750	34,400	
(b.) Remuneration to Deputy Registrars, District Establishments, &c. ...	1,30,908	1,33,874	1,25,800	1,22,600	Estimate of 1873-74 lowered to agree with Regular Estimate of 1872-73.
Total ...	1,49,265	1,69,825	1,41,550	1,57,000	
3.—POLICE.					
(a.) Superintendence	1,12,759	1,15,516	1,12,200	1,13,271	
(b.) District Police—Horse	1,53,342	1,52,143	24,56,850	1,52,142	
(c.) Ditto, Foot	24,09,069	24,48,721		23,82,061	A great decrease under Postage, which was overestimated by Rs. 1,15,000, met by an increase under clothing of nearly Rs. 1,00,000, due to the new postal system.
Carried over ...	26,75,170	27,16,380	25,69,050	26,47,474	

Charges.	Actuals of 1871-72.	Estimates of 1872-73. Budget.	Estimates of 1872-73. Regular.	Estimate of 1873-74.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
Brought over ...	26,75,170	27,16,380	25,69,05	26,47,474	
(*d.*) Thuggee and Dacoity Police ...	1,223	1,450	1,240	1,250	
(*e.*) Village Police—New	17,49,647	20,00,732	20,12,000	21,23,218	Increase due to the Chowkeedars of Agra, Humeerpore, and Moradabad being brought on the Provincial Roll for the whole year, instead of only half as in 1872-73.
(*f.*) Railway Police	53,294	1,06,140	85,100	86,724	Increase due to reorganization of the force under orders of Government of India.
(*g.*) Kumaon and Terai Civil Police ...	17,431	18,509	18,600	19,385	Transfer of Nanuckmutta and Bilheree from Bareilly to Terai.
(*h.*) General Police Fund	75,378	37,775	30,000	27,938	
(*i.*) Head Constables' Clothing Fund (S. D.,)	96,854	...	22,500	25,000	
(*j.*) Chunda (Remount) Fund (S. D.) ...	22,094	16,032	18,100	16,000	Explained under V (*d*) Receipt side.
(*k.*) Chowkeedaree Reward Fund ...	6,881	6,000	4,500	...	See V (*i*) Receipt side. The grant is now provided under 3 (*e*).
(*l.*) Old Village Chowkeedaree Fund (S. D.)	3,44,261	1,37,477	2,18,700	71,875	Decrease due to the same cause as increase under 3 (*e.*)
(*m.*) Infanticide Fund (S. D.) ...	1,020	6,500	5,400	24,200	Expenditure estimated to be equal to receipts of the year (V. *g*), together with a small balance.
Total ...	50,43,253	50,46,995	49,85,190	50,43,064	
4.—Education.					
(*a.*) Direction	55,486	44,361	42,800	46,391	

(b.) Inspection	2,40,072	2,11,501	1,80,600	1,92,939	Reduction due to revision of establishment and contingencies.
(c.) Colleges	1,77,830	2,18,267	1,98,230	2,34,173	Increase mainly in the cost of Allahabad College, which was not at its full working strength in the early part of 1872-73.
(d.) Schools,—Higher Class.. ...	11,372	1,16,126	1,10,230	1,22,624	New Zillah School at Goruckpore, and establishment provided for boarding-houses in 17 Districts.
Ditto Middle Class	52,247	74,436	51,200	70,373	
Ditto Lower "	4,71,946	4,36,622	4,12,330	4,36,424	Grant for Hulkabundee Boys Schools increased to one per cent. of the Land Revenue, or Rs. 4,12,654; that for Female Schools reduced to Rs. 23,770.
(e.) Normal Schools	40,135	43,000	40,000	47,604	
(f.) Grants-in-aid of Colleges ...	2,17,917	84,753	51,010	2,05,650	Revised classification of these Institutions as Colleges and Schools.
(g.) Ditto Schools		1,27,042	1,48,980		
(h.) Building grants	35,393	18,400	14,410	16,350	
(i.) Government Book Depôt ...	56,189	32,800	24,700	27,140	
(j.) Grants for Encouragement of Literature	2,850	28,600	24,000	27,000	
(k.) Miscellaneous—Scholarships, Prizes, &c.	21,184	55,916	56,000	51,800	Of the allotment of 1872-73, Rs. 16,916 was on account of rent and repairs to buildings, which are now shown under other Heads of the Budget.
Total ...	13,82,621	14,91,824	13,54,490	14,78,468	
5.—MEDICAL SERVICES.					
(a.) Transferred Charges, Medical Establishment,...	48,665	51,500	52,400	3,04,936	(a.) This item consists of Rs. 2,56,000, the pay of Medical Officers transferred to Provincial from 1st April, 1873, by order of Government of India; and the balance Rs. 48,936, agrees pretty closely with the allotment of the previous year. This amount is on account of allowance to Doctors attending Colleges, and Superintending District Jails, medicines for Civil Stations, travelling allowance for visiting Fairs, and inspecting Epidemics, &c.
(b.) Vaccination	72,083	88,792	80,000	90,634	(b.) There is a slight increase owing to the entertainment of new vaccinators.
Carried over ...	1,20,748	1,40,292	1,32,400	3,95,570	

Charges.	Actuals of 1871-72.	Estimates of 1872-73. Budget.	Estimates of 1872-73. Regular.	Estimates of 1873-74.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
Brought over ...	1,20,748	1,40,292	1,32,400	3,95,570	
(c.) Vaccination from private subscriptions,	...	5,092	250	900	
(d.) Hospitals and Dispensaries ...	96,492	1,38,565	1,16,030	1,33,333	(d.) One new Sudder Dispensary, and 11 new Branches provided for.
(e) Dispensary Fund (S.D.) ...	1,16,070	1,03,352	87,400	66,938	(e.) Charges kept down so as not to exceed in any District the local subscriptions.
(f.) Lunatic Asylums	33,403	41,616	39,600	45,000	(f.) Increase due to enlargement of Agra Asylum, which was only opened last year, and is still incomplete.
(g.) Sanitary Commissioner	35,069	35,520	38,300	35,900	
(h.) Chemical Examiner	3,073	3,140	3,140	3,140	
(i.) Medical School	18,174	20,570	16,400	20,600	
(j.) District Sanitation :.. ...	...	...	...	5,425	(j.) A new item for providing Quinine and other medicines in fever-stricken Districts.
Total ...	4,23,029	4,88,147	4,33,520	7,06,806	
6.—Printing.					
(a.) Government Press, Establishment and charges. ...	2,52,011	2,50,140	2,58,000	2,40,500	
(b.) Departmental printing charges ...	7,722	9,000	8,000	...	
Total ...	2,59,733	2,59,140	2,66,000	2,40,500	
7. Terai and Doodhee Improvement Fund...	...	...	...	62,204	The entire profits of direct management will be expended locally.

8.—MISCELLANEOUS.					
(a.) District Dak charges ...	1,34,173	1,56,508	1,47,000	1,60,103	
(b.) Putwaree Fund (S. D.) ...	16,87,590	17,03,624	17,59,000	16,76,559	
(c.) Establishment in Accountant-General's Office ...	9,570	9,700	11,500	16,045	The increase is a provision for Extra Clerks to keep up the Provincial Accounts.
Establishment, Collectors' Offices ...	520	...	7,550	27,816	Collectors' Local Fund Establishment to account for expenditure.
Ditto Government Secretariat ...	5,185	6,000	6,350	6,000	
Ditto Board of Revenue ...	600	1,200	1,200	1,200	
Ditto Commissioners' Offices ...	1,040	...	4,900	5,000	
(d.) Pound Fund ...	46,525	42,310	36,500	41,781	
(e.) Nuzool Fund ...	95,149	31,360	40,500	26,537	
(f.) Local Improvements ...	...	...	...	38,016	A new Head, under which the surplus of Pound and Nuzool expended on works of general public utility is shown.
(g.) Cemetery charges ...	3,589	3,906	3,900	4,012	
(h.) Allowances to Civil Servants out of employ ...	...	1,500	1,000	1,000	
(i.) Charitable Donations ...	...	41,364	40,900	39,521	
(j.) Destruction of wild animals ...	...	7,875	4,800	6,445	
(k.) Books and Publications ...	...	11,820	10,300	12,000	
(l.) Magh Mela Charges ...	...	...	...	16,400	Receipts from the Fair spent locally.
(m.) Miscellaneous and Unforeseen Charges,	...	34,786	47,700	...	There is no need for this provision. Charges can be met from the Provincial surplus.
Total ...	19,83,941	20,51,953	21,23,100	20,78,435	
9. Office Rent ...	15,625	9,310	18,750	18,752	The Estimate of 1872-73 was too low. That for 1873-74 is based on the Regular Estimate.
10.—PUBLIC WORKS.					
(a1.) Communications charged to Provin-Revenue ...	24,18,972	18,17,470	16,89,000	19,35,100	(a1.) Increase partly due to transfer from (d), partly to enlarged Estimates of works.
Carried over ...	24,18,972	18,17,470	16,89,000	19,35,100	

Charges.	Actuals of 1871-72.	Estimates of 1872-73.		Estimates of 1873-74.	Remarks.
		Budget.	Regular.		
	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	24,18,972	18,17,470	16,89,000	19,35,100	
(*a*2.) Communications charged to Appropriated Funds.	...	...	...	45,000	
(*b*1.) Civil buildings charged to Provincial Revenue	8,20,465	9,72,010	8,18,500	10,45,900	(*b*1.) Mainly due to transfer of repairs and construction of Police, Education, and Excise buildings to this Head.
(*b*2.) Ditto ditto ditto Appropriated Funds	...	...	...	90,800	
(*c*1.) Miscellaneous Public Improvements charged to Provincial Revenue ...	15,076	57,000	23,000	57,000	(*a*. 2,) (*b*. 2,) (*c*. 2,) *and* (*f*. 2.) Special works charged against the accumulated balances of the Districts in which they are undertaken.
(*c*2.) Ditto ditto charged to Appropriated Funds	...	...	...	83,000	
(*d*.) Maintenance and Establishment of Ferries. ...	1,60,718	1,25,230	1,24,000	(in "*a*" *and* "*f*")	
(*e*.) Ferry Fund Transfer to Oudh ...	(in "*d*")	23,000	23,000	23,000	
(*f*1.) Establishment charged to Provincial Revenue	2,62,157	6,10,600	6,41,000	7,27,000	
(*f*2.) Ditto ditto Appropriated Funds,	...	...	...	16,200	
(*g*.) Staging Bungalow Establishment ...	(in "*b*")	10,009	(in "*b*")	(in "*f*")	
(*h*.) Tools and Plant	10,362	50,000	24,500	60,000	
(*i*.) One Per Cent. Income Tax Fund ...	44,096	...	14,000	...	
Total ...	37,31,846	36,65,319	33,57,000	40,83,000	

11.—Refunds	...	...	25,780	12,266	
12.—MUNICIPAL FUNDS.					
(a.) Municipal Fund, (S. D.) ...	21,04,345	18,38,651	18,63,450	18,55,573	These based on Estimates prepared locally, and assume that balance in hand as well as current Income will be spent.
(b.) Town Fund, (S. D.) ...	3,70,899	3.72.823	3,37,850	3,73,533	
(c.) Cantonment Fund, (S. D.) ...	1,65,140	2,19,831	1,82,900	1,77,861	
Total ...	26,40,384	24,31,305	23,84,200	24,06,967	
Total charges† ...	1,62,94,750	1,63,52,498	1,58,42,800	1,71,20,874	
Balances at end of the year* ...	...	...	68,74,909	63,13,212	
Grand Total	...	...	2,27,17,709	2,34,34,086	

†Detail of Charges.	Budget, 1872-73.	Regular, 1872-73.	Budget, 1873-74.	*Detail of Balances in hand.	Regular, 1872-73.	Budget, 1873-74.
Provincial	1,19,54,208	1,13,47,500	1,25,98,335	Provincial	40,60,559	41,54,847
S. D. or Appropriated ...	43,98,290	44,95,300	45,22,539	S. D. or Appropriated ...	28,14,350	21,58,365

FINANCIAL DEPARTMENT.

1873.

May.

Index Nos. 4 and 5.

Estimates of Provincial Services, North-Western Provinces, for 1873-74.

LIST OF PAPERS.

No. 4 Explanatory Resolution recorded by Government.

No. 5. Estimates of North-West Provincial Services for 1873-74.

Pro: 19th April /73
41/2

FINANCIAL DEPARTMENT

MARCH 1873.

No. 5.

PROVINCIAL SERVICE BUDGET FOR 1873-74.

No. 2577, dated Lahore, the 19th February 1873

From—L. C. PROBYN, Accountant-General, Punjab

To—The Secretary to Government, Punjab

I HAVE the honor to submit, for the approval and sanction of Government, the Budget Estimates of Provincial Services for the year 1873-74. Little or no preface is needed, as the fluctuations of increase and decrease in receipts and expenditure have been fully explained in the column of remarks under each grant and head of receipt, and all that there is to say on each item has been noted similarly against it.

2. It is requisite, however, to explain that in preparing these estimates I have supposed the figures published in His Honor's Finance Proceedings No. 1394, dated November 6th, 1872, to be approximations merely, many variations on both sides of the account have been found absolutely necessary, and though the result is considerably less favorable than was anticipated at the period of those Proceedings, it is hoped that the changes will meet with His Honor's sanction.

3. The proposed and preliminarily sanctioned assignments and receipts have been here placed side by side for facility of comparison. They are as follows :—

Receipts—as per	Resolution	and Budget.
Imperial Allotment	53,95,000	53,71,350
Cesses	17,99,000	18,88,795
Jails	4,72,000	4,70,566
Registration	1,75,000	2,10,775
Police	5,50,000	5,53,805
Education	75,000	63,318
Miscellaneous	1,50,000	1,53,022
Public Works	9,60,000	8,45,971
	95,76,000	95,57,600
Charges—		
Jails	9,25,000	9,91,208
Registration	97,000	1,42,170
Police	30,45,000	30,42,907
Education	9,70,000	9,15,412
Medical Services...	3,64,000	4,08,651
Printing	1,25,000	1,30,052
Miscellaneous	3,90,000	5,04,750
Refunds	...	10,000
Public Works	40,00,000	40,17,080
	99,16,000	1,01,62,230

4. Thus, in November last, an expenditure of Rs. 3,40,000 in excess of receipts was estimated for, whilst the Budget now submitted shows a deficit upon the year's transactions of more than 6 lacs.

5. It is unnecessary to enter into any detailed explanation of the variation on the receipt side as the estimate framed in October was necessarily merely an approximation. In regard to disbursements the following explanations will show why the amounts assigned by Government have been altered.

Jails.—As manufacture charges are included under this head it must be considered with reference to the receipts. The original estimate submitted by this department was for a net charge of Rs. 5,40,000 ; but in the Resolution of

the 6th of November the net charge was reduced to 4,53,000 by an addition to the income without a corresponding addition to the disbursements. In the Budget the addition is made on both sides showing a net charge of Rs. 5,21,642.

Registration.—Difference accounted by new rules for copying fees. There is a large increase on receipt side.

Education.—The Director's figures have been given. The original estimate was also furnished by him.

Medical.—The excess is principally owing to extra dispensaries and sanitation expenses proposed by the Local Committee.

Miscellaneous.—Rupees 70,000 of this excess is met by a corresponding increased income under local cess in the original Estimate furnished by this department, the new local cess having been estimated net whereas now it is estimated in gross, the Lamberdárs' fees being shown under Miscellaneous. Rupees 26,000 are under Arboriculture and Rupees 15,000 District Dák.

Refunds.—Rupees 10,000. This head was omitted from the Government Resolution.

6. Similarly in the preparation of the obligatory assignments to districts from the new cess, the figures given in para. 2 of the Proceedings mentioned have been treated as approximate. Thus, for Education Rupees 1,47,909 have been thrown upon local resources instead of Rs. 1,50,000, and for the heads Vaccine, Sanitary, Lunatic Asylum, and Trades Statistics, a percentage as in last year's budget of ten per cent. upon the *net* cess has been calculated, aggregating Rs. 1,32,258. Dispensaries are now altogether chargeable to the new cess, and under the Local Committees and can hardly therefore be looked upon as thrown as an obligation upon the cess.

7. The plan of calculation for the Educational assignment has been to take in accordance with last year's precedent

(1.) All charges of subordinate inspection and Vernacular Schools (excluding the Khewra Mines School.)

(2.) All grants in aid to Middle, Primary and Female Schools (except those to Mission and European Schools.)

(3.) All scholarships, prizes and exhibitions given at Cess Schools, and

(4.) Six per cent. of the Educational cess as a contribution towards the cost of Normal Schools and general charges.

Building charges for schools for the children of agriculturists being now disbursed by the Public Works Department come out of the allotment worked out as at the disposal of the Committees for public works.

8. I need only add that though the aggregate available for Public Works; *viz.*, Rs. 10,45,394, amounts to more than two-thirds of the *net* cess in accordance with the directions contained in para. 2 of His Honor's Financial Resolution, No. 105, dated February 2nd, 1872, yet in many districts the Public Works assignment falls short of the two-thirds minimum. The cause for this lies in the transfer from the Public Works Department to the Civil of the allotment for arboriculture which was effected after the publication of the Resolution fixing the two-thirds minimum.

No. 358, dated 7th March 1873

From—T. H. THORNTON, Esq., Secretary to Government, Punjab

To—The Secretary to Government of India, Financial Department

I AM desired to submit, for the information of the Government of India, the Punjab Provincial Service Budget for 1873-74, as prepared by the Accountant-Genaral and finally accepted by the Hon'ble the Lieutenant-Governor.

2. The details of this Budget were fixed approximately in a Resolution of this Government dated 6th November last, No. 1394, a copy of which is hereto annexed; and although later information has led to a modification of

the figures then arrived at, the same principles have been kept in view. Thus, in November last, the income and expenditure during 1873-74 were estimated as follows :—

Income	Rs. 95,76,000
Expenditure	„ 99,16,000
Excess of expenditure over income ...	„ 3,40,000

While the present estimates are as follows :—

Income	Rs. 95,57,602
Expenditure	„ 1,00,94,230
Excess of expenditure over income ...	„ 5,36,628

The differences between these two estimates are partly due to a difference of arrangement, but chiefly to the failure by upwards of a lakh of rupees of the original estimate of Public Works Receipts, and to the omission in the estimate of expenditure made in November of Miscellaneous Charges for Arboriculture, District Dâk, Refunds, &c.

3. The following statement will show that notwithstanding a proposed excess of expenditure over receipt in 1873-74, by upwards of 5 lakhs, there will be a safe cash balance at the close of the year:—

		Opening Balance.	Receipts.	Disbursements.	Closing Balance.
		Rs.	Rs.	Rs.	Rs.
Actuals	1871-72	14,93,407	92,76,597	82,53,834	25,16,170
Regular Estimate	1872-73	25,16,170	94,90,370	94,04,240	26,02,300
Budget	1873-74	26,02,300	95,57,602	1,00,94,230	20,65,672

Thus the estimated closing balance of the ensuing year is upwards of 5½ lakhs in excess of the balance with which the Provincial Services of this Province were opened on 1st April 1871.

4. The estimates of Municipal and Trust Funds and of Unadjusted Items call for no special remark.

5. For explanation of fluctuations in receipts and charges, and of items requiring elucidation, I am desired to refer you to the exhaustive remarks entered in the body of the estimates by the Accountant-General.

No. 359, dated 7th March 1873

From—T. H. THORNTON, Esq., Secretary to Government, Punjab

To—The Accountant-General, Punjab

I AM desired to acknowledge your letter No. 2577, dated 19th Ultimo, and its accompanying Budget Estimates of Punjab Provincial Services for 1873-74, and in reply to inform you that the Hon'ble the Lieutenant-Governor has accepted all these estimates with the exception of that for Jail expenditure, which he has reduced by Rs. 68,000 as follows :—

Central Jail Rations	Rs. 10,000
District „ „	„ 40,000
Manufactures.—Cost of Raw Materials ...	„ 18,000
Total	„ 68,000

His Honor is of opinion that the harvest prospects justify the anticipation of a considerable fall in the prices of grain foods and other agricultural produce, and that a reduction of expenditure to the extent above stated may therefore be fairly looked for.

2. The Budget thus amended has been forwarded to the Government of India with my letter No. 358 of this date, a copy of which is annexed for your information. The estimates will also be published in the local Gazette as required by para. 19 of Government of India Financial Resolution, dated 14th December 1870.

BENGAL SECRETARIAT LIBRARY

GOVERNMENT OF THE PUNJAB.

PROVINCIAL SERVICES

BUDGET ESTIMATES

FOR THE YEAR

1873-74.

Printed at the Government Civil Secretariat Press, Lahore.

GOVERNMENT

PROVINCIAL SERVICES

FOR THE

General Statement of Ways and

		Provincial Services.
		Rs.
1872-73.	Opening Balance on April 1st, 1872	25,16,170
	Add—Receipts as per Regular Estimate, 1872-73 ...	94,90,370
	Total	1,20,06,540
	Deduct—Charges as per Regular Estimate, 1872-73 ...	94,04,240
	Estimated Balance, March 31st, 1873	26,02,300
1873-74.	Add—Receipts estimated for 1873-74	95,57,602
	Total	1,21,59,902
	Deduct—Expenditure estimated for 1873-74 ...	1,00,94,230
	Estimated Balance on March 31st, 1874	20,65,672

OF THE PUNJAB.

BUDGET ESTIMATES

YEAR 1873-74.

MEANS FOR 1872-73 AND 1873-74.

Municipal Funds.	Trust Funds.	Unadjusted Items.	TOTAL.
Rs.	Rs.	Rs.	Rs.
5,76,533	– 7,218	– 19,241	30,66,244
19,72,800	18,368	3,65,000	1,18,46,538
25,49,333	11,150	3,45,759	1,49,12,782
19,77,663	7,750	3,62,730	1,17,52,383
5,71,670	3,400	– 16,971	31,60,399
19,26,580	7,750	3,50,000	1,18,41,932
24,98,250	11,150	3,33,029	1,50,02,331
21,92,160	7,750	3,50,000	1,26,44,140
3,06,090	3,400	– 16,971	23,58,191

GOVERNMENT

PROVINCIAL SERVICES

FOR THE

GENERAL ABSTRACT OF THE REVENUES AND RECEIPTS AND OF

FOR THE YEAR FROM 1ST APRIL

	Page.	Budget Estimates.		Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	Actuals, 1871-72.
		1873-74.	1872-73.			
I.—ALLOTMENTS FROM IMPERIAL REVENUE	8	53,71,350	53,31,504	53,74,350	35,83,900	53,18,000
II.—PROVINCIAL RATES AND TAXES ...	8	18,88,795	19,00,252	18,86,333	12,77,410	17,43,719
III.—JAILS ...	8	4,70,566	4,00,000	4,06,000	2,17,256	3,39,183
IV.—REGISTRATION DEPARTMENT ...	10	2,10,775	1,39,050	1,99,000	1,35,226	1,74,926
V.—POLICE ...	10	5,53,805	5,83,140	5,42,077	3,24,938	5,42,048
VI.—EDUCATION ...	10	63,318	74,179	63,168	48,928	64,079
VII.—PRINTING ...	12	...	1,000	...	...	...
VIII.—MISCELLANEOUS ...	12	1,53,022	1,38,295	1,57,022	1,18,178	1,76,394
IX.—PUBLIC WORKS ...	14	8,45,971	8,39,178	8,62,420	5,51,316	9,18,249
		95,57,600	94,06,598	94,90,370	62,57,152	92,76,598

FROM 1st APRIL 1873 TO 31st MARCH 1874.

OF THE PUNJAB.

BUDGET ESTIMATES

YEAR 1873-74.

THE EXPENDITURE OF THE GOVERNMENT OF THE PUNJAB

1873 TO 31st MARCH 1874.

	Page.	Budget Estimate.		Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	Actuals, 1871-72.
		1873-74.	1872-73.			
1.—JAILS ...	16	9,23,208	9,24,735	9,97,103	6,73,601	8,55,770
2.—REGISTRATION ...	20	1,42,170	1,02,505	1,04,340	67,501	81,780
3.—POLICE ...	24	30,42,907	31,23,601	30,19,250	19,70,345	30,36,536
4.—EDUCATION ...	30	9,15,412	9,11,650	9,01,557	5,47,242	8,40,768
5.—MEDICAL SERVICES ...	42	4,08,651	3,87,216	4,04,316	1,92,782	2,88,263
6.—PRINTING ...	52	1,30,052	1,22,710	1,23,250	73,144	1,17,426
7.—MISCELLANEOUS ...	54	5,04,750	4,52,946	4,65,898	2,54,011	3,43,792
8.—PUBLIC WORKS ...	60	40,17,080	44,04,312	33,18,980	10,25,073	26,82,195
9.—REFUNDS ...	64	10,000	6,000	34,440	32,618	10,171
10.—OFFICE RENT, MUNICIPAL TAXES, &c.,	64	...	25,322	34,606	22,752	23,501
		1,00,94,230	1,04,60,997	94,04,240	48,59,069	82,80,202

GOVERNMENT

PROVINCIAL SERVICES

FOR THE

General Abstract of Receipts and Charges under Debt Accounts

	Page.	Budget Estimate.		Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	Actuals, 1871-72.
		1873-74.	1872-73.			
Municipal Funds.						
Municipalities		17,55,720	17,03,470	18,09,170	14,01,495	15,08,018
Cantonments		1,70,860	1,63,630	1,63,630	1,10,027	1,35,451
Trust Funds.						
Itmád-ud-Dowlah Fund ...		7,250	7,300	17,868	14,256	1,269
Lady Lawrence Fund, Marri,		500	500	500	...	...
Unadjusted Items ...		3,50,000	...	3,65,000	2,18,213	3,23,415
		22,84,330	18,94,900	23,56,168	17,43,991	19,68,153

The high figures under Municipal receipts for 1872-73 are caused by the completion of the loans, amounting to Rs. 2,40,000, to the Simla and Amritsar Municipalities.

The Trustees of the Itmád-ud-Dowlah Fund had omitted to draw interest upon the investment for one whole year, and hence the large figures in the regular receipts.

As a matter of fact, about Rs. 17,000 are always standing unadjusted at the close of the year, and, though efforts are being made to lessen the amount, it is as well to estimate for that amount of debt.

OF THE PUNJAB.

BUDGET ESTIMATES

YEAR 1873-74.

FOR THE YEAR FROM 1ST APRIL 1873 TO 31ST MARCH 1874.

	Page.	Budget Estimate.		Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	Actuals, 1871-72.
		1873-74.	1872-73.			
MUNICIPAL FUNDS.						
Municipalities ...		19,93,360	19,48,050	18,13,380	11,45,687	12,95,727
Cantonments ...		1,98,800	1,72,960	1,64,283	95,149	1,33,281
TRUST FUNDS.						
Itmád-ud-Dowlah Fund ...		7,250	7,300	7,250	4,888	8,487
Lady Lawrence Fund, Marri,		500	500	500	...	...
Unadjusted Items ...		3,50,000	...	3,62,730	2,41,819	3,42,656
		25,49,910	21,28,810	23,48,143	14,87,543	17,80,151

The Public Works Department have estimated the expenditure from Municipal Funds during 1872-73 at more than 20 lacs. As so large a charge would reduce the balance at credit at the close of 1873-74 of all the Municipal Funds in the Province to something over one lac, it has been thought right to reduce the proposed expenditure by two lacs. The balances should not be allowed to fall so low, considering the number of accounts, of which they are the result.

GOVERNMENT

PROVINCIAL SERVICES

FOR THE

RECEIPTS AND

	Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals, 1871-72.
I.—ALLOTMENTS FROM IMPERIAL REVENUE ...	...	53,71,350	...	53,31,504	53,18,000
II.—PROVINCIAL RATES AND TAXES.					
Road Cess ...	2,21,094	...	3,06,314	...	2,89,314
New Cesses—					
Cess under Act XX. of 1871 ...	13,92,535	...	13,23,132	...	11,80,621
Educational Cess ...	2,10,283	...	2,19,599	...	2,18,548
District Dák Cess ...	55,883	...	51,207	...	55,236
	...	18,88,795	...	19,00,252	17,43,719
III.—JAILS.					
Proceeds of Jail Manufactures ...	3,31,350	...	...	3,60,000	3,14,120
Receipts from Convict Labor ...	43,216	...	...	40,000	25,063
Receipts from Jail Press ...	96,000	...	...	...	...
	...	4,70,566	...	4,00,000	3,39,183

OF THE PUNJAB.

BUDGET ESTIMATES

YEAR 1873-74.

REVENUES.

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	
53,74,350	35,83,900	I.—The estimate for 1872-73 was framed upon the supposition that an allotment would be assigned for night watchmen at jails and was erroneously calculated. The present allotment is thus worked out:— Allotment fixed by Financial Resolution No. 1660, dated 21st March 1871 ... Rs. 52,88,000 DEDUCT—Public Works Receipts, as per Financial Department No. 557, dated 22nd June 1872 ... „ 35,000 ... 52,53,000
2,20,863	1,40,602	ADD—For Miscellanous Services,—Financial Department No. 2086, dated 30th March 1872 ... Rs. 43,000
		For Cemeteries,—Financial Department No. 2371, dated 28th March 1872, and Financial Department dated 31st July 1872 ... „ 5,000
13,90,668	9,63,362	For house and Office-rent,—Financial Department, No. 2372, dated 30th March 1872 ... „ 18,000
2,19,052	1,37,764	For Rewards for the capture of proclaimed offenders,—Financial Department No. 3166, dated 30th September 1872 ... „ 7,350
55,750	35,682	For District Post Establishment,—Financial Department No. 4050, dated 15th November 1872 ... 45,000
		Rs. 5,37,135
18,86,333	12,77,410	
		The regular amounts to Rs. 3,000 more than the Estimate for 1873-74. This discrepancy is caused by an arrear of allotment for Cemeteries, which should have been made in 1871-72; but the sanction having been only received in July 1872 from the Supreme Government, after the closure of the 1871-72 Accounts, the necessary transfer could not be made in that year's Accounts.
		II.—The Estimates of the Road Cess and the New Cess should be considered collectively, as in many cases during the past two years, both in the Accounts and in the Estimates, the remitted 1 per cent. of the Road Cess has been collected as usual, and taken as a part payment of the New Cess. The Estimate for 1873-74 has been taken for the Road Cess at a uniform rate of 1 per-cent. of the jama, and for the New Cess at the maximum rate of 6 pies in the rupee of the annual value of all land assessed to Land Revenue, including land of which the Land Revenue has been wholly or in part released. This Estimate represents the *gross* demand, *viz.*, Rs. 13,92,535, and a charge for Lambardárs' percentages of Rs. 69,914 is entered under Grant 7.
3,16,000	1,90,985	III.—The Actuals of eight months do not afford any good basis of estimate for Jail Receipts, as no considerable efforts are made to collect bills until the year approaches its close. The Estimates for both years have been framed in communication with the Inspector-General of Prisons.
30,000	10,161	
60,000	16,110	The Press bills especially are only paid at the close of the year; but an effort is being made to secure the payment of printing bills soon after their presentation, and their presentation for that purpose at the commencement of the month following that to which they belong. If the Jail Press succeed in their tender for the Punjab Post Office printing contract, the Receipts will be about Rs. 36,000 more,—a further charge being incurred for Plant, however.
4,06,000	2,17,256	

RECEIPTS AND

	Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals, 1871-72.
IV.—Registration Department.					
Registration Fees—					
Fees for Registration ...	1,48,000		...	1,31,050	1,48,179
Copying Fees levied in Registration Offices ...	36,775	1,84,775	...	...	...
Record Fund.					
Fees for search, &c. ...					25,999
„ for copies ...	...	...	...	...	511
Sale proceeds of waste paper ...	...	26,000	...	8,000	237
Mutation Fees ...	...	...	...	...	
	...	2,10,775	...	1,39,050	1,74,926
V.—Police.					
Contributions from Municipalities	4,16,524		...	4,40,000	3,94,668
„ „ Cantonments	40,791		...	40,940	36,586
„ „ other sources.					
Fees, Fines and Forfeitures ...	555		...	1,000	372
Thaggi and Dacoiti ...	45,000		...	50,000	56,511
Receipts on account of Railway Police ...	35,955		...	36,000	35,197
Police General Fund ...	9,680		...	10,000	10,721
Miscellaneous ...	5,300	5,53,805	...	5,200	7,993
	...		...	5,83,140	5,42,048
VI.—Education.					
Contributions from Municipalities	...		...	...	1
„ „ Cantonments.					
„ „ other sources,	...		...	...	9
Fees ...	9,668		8,679	...	8,826
Sale proceeds of Books ...	51,000		61,000	...	54,945
Proceeds of Educational Press ...	2,200		4,500	...	...
Fines ...	50		...	...	49
Miscellaneous ...	400		...	...	249
		63,318		74,179	
					64,079

REVENUES—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	
1,48,000	99,088	IV.—Registration Fees are estimated by the Inspector-General of Registration for both years at Rs. 1,37,800. There appears, however, to be no reason why the realizations of either year should be less than those of 1871-72; and an Estimate of Rs. 1,48,000, which is supported by the actual collections to date, is taken for 1873-74 as well as for 1872-73.
25,000	14,909	The new system by which Copying Fees levied in Registration Offices appear under this head is explained in the remarks on the proposed Registration expenditure.
22,100	18,072	
3,500	2,824	The Budget Estimates of the Record Funds in the present early stage of their existence are merely nominal. So many difficulties exist in respect to the management of these Funds, *quoad* Estimates, that the Financial Commissioner concurs for the present in the suggestion made by this Office to Government, that a nominal sum be taken on both sides of the Account. It is hoped that next year a correct Estimate of Receipts and Expenditure will be possible.
400	333	
1,99,000	1,35,226	
4,16,530	2,46,978	
40,791	24,572	
500	26	V.—The average amount of Fees, Fines and Forfeitures for three years has been accepted for both years as the Estimate.
33,000	20,119	
36,276	23,576	
9,680	5,888	The Police General Fund Receipts are estimated at the average of six years. The Inspector-General being unable to frame any estimate;
5,300	3,779	And Miscellaneous Receipts have been taken at the average of three years.
5,42,077	3,24,938	
...	10,841	VI.—The sum in the Actuals shown as Contributions from Municipalities is an error of Account, and will be rectified.
		Municipal Funds contribute to the expenditure on Education in three forms to the extent of Rs. 52,360:—
		1st.—Construction of Buildings.
...	4	2nd.—Grants to Government Schools.
9,668	6,454	3rd.—Grants to Private Schools.
51,000	30,276	The Grants to Private Schools and to Vernacular Schools under the control of District Officers are given without the knowledge of the Educational or of this Department; and the contributions towards the construction of buildings come, it is supposed, only within the cognizance of the Public Works Department. All such expenditure is now charged once for all to the Municipal Funds concerned, and do not appear in the Provincial Service Books.
2,000	1,105	
100	83	
400	165	Under Proceeds of Educational Press, a mistake was made in the Estimate for 1872-73. The probable Receipts proceeding from the proposed English Press were retained in the Receipt Estimate, though the charge for establishment was struck out of Grant 4 when His Honor declined to sanction the establishment of such a Press.
63,168	48,928	

RECEIPTS AND

	Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals, 1871-72.
VII.—PRINTING.					
Government Printing Press Receipts ...	...		...	1,000	...
VIII.—MISCELLANEOUS.					
Sanitary Fees and Fines ...	...	3,570	...	3,000	4,028
Examination Fees ...	...	2,000	...	2,000	1,848
Stage Carriage Tax ...	...	480	...	545	520
ACCOMMODATION FOR TRAVELLERS.					
Staging Bungalows ...	34,422		29,010		35,643
Encamping Grounds ... / Serais ...	28,305		25,385		27,551
		62,727		54,395	
CATTLE TRESPASS ACT.					
Fines on Stray Cattle ... / Sale of unclaimed Cattle ... / Miscellaneous ...	...	81,645	...	72,355	78,522
FEES, &C., FROM FAIRS.					
Horse Fairs ...	...	1,600	...	...	6,699
Cattle Fairs ...	...	...	...	...	
Surplus of Military Van Dâk.					
Miscellaneous ...	...	1,000	...	6,000	21,583
		1,53,022	...	1,38,295	1,76,394

REVENUES—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
...	...	VII.—The Government Secretariat Press executes no work for outsiders.
3,570	1,161	
2,000	1,900	
480	340	
34,422	25,197	
28,305	20,687	
81,645	54,724	
1,600	1,315	VIII.—Considerable sums described as Cattle Fair Fees are lying in deposit at a few of the Treasuries, amounting in the aggregate to more than Rs. 20,000. According to existing rules, these items should be credited to Government at the close of each year, but the orders have not been carried out. A correspondence with the Financial Commissioner will probably set matters on a proper footing. The head "Surplus of Military Van Dâk" is always blank, leading to the supposition that the undertaking is not financially a success. It was laid down some years ago that the profits at the close of each year were to be placed at the disposal of the Local Government, and notwithstanding the remark in the Post Office Report for 1871-72, para. 69, (Supplement to *Government Gazette* for November 23rd, 1872,) to the effect that a balance of Rs. 28,974 existed on the 31st March 1872, nothing has yet been credited to this Government by the Post Office Department. It would be more in accordance with practice and the rules prescribed for Audit and Account Offices, if the Receipts were credited in gross and the charges shown *per contra* in proper detail and under proper sanction, as is the case with the District Dâk or other Government undertakings. The "Miscellaneous" head in 1871-72 was clogged with Receipts belonging to other heads, which, owing to imperfect description by District Officers, could not be correctly credited. Much of this has been adjusted, and much of the Actuals of eight months will similarly be adjusted before the end of year. The regular includes a write back of an amount charged in excess to the Government Press Establishment in 1871-72.
5,000	12,854	
1,57,022	1,18,178	

RECEIPTS AND

	Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals, 1871-72.
IX.—Public Works.					
Endowments.					
Rent of Buildings. ...	33,390		49,696		33,924
Interest on Investments ...	15,330	48,720	14,000	63,696	14,015
Contributions.					
Municipal (General) ...	7,9040		1,30,360		99,431
Municipal (Special) ...	25,150				73,680
Special ...	10,000	1,14,190		1,30,360	...
Sale Proceeds.					
Buildings, &c., (Nazúl) other Buildings ...	14,040		18,713	...	30,826 6,887
Stores, Materials, &c. ...	4,030		3,205		6,886
Grass, Manure, &c. ...	19,255	37,325	20,855	42,773	33,482
Tolls.					
Major Ferries ...	2,19,750	...	2,00,800	...	2,10,047
Minor " ...	3,35,500		3,18,174	...	3,24,149
District Roads ...	42,300		45,725		31,827
Hill Roads ...	33,900	6,30,950	32,550	5,97,249	29,718
Cemeteries ...	...	4,786		100	1,152
Miscellaneous ...	...	10,000		5,000	22,225
		8,45,971		8,39,178	9,18,249

REVENUES—(Concluded).

Regular Estimate, 1872-73.	Actuals, 8 months 1872-73.	REMARKS.
3 3,000	21,257	
14,000	9,399	An absolutely correct Estimate can be framed now that the duty of investing Nazúl sale proceeds rests with this Office. Government Stock to the amount of Rs. 3,22,600 has already been purchased— *Viz.* : Rs. 57,700 in a 5½ per cent. Loan; 1,000 „ 5 „ „; 1,74,100 „ 4½ „ „; 89,800 „ 4 „ „ and a sum of Rs. 17,000 is ready for investment, and with it Stock of a 4 per cent. Loan is likely to be bought.
77,320	44,749	
25,150	3,347	
10,100		
25,000	24,992	
...	...	
40,000	32,042	Municipal (General) contributions are the percentages formerly made to the amalgamated Provincial Fund, and Muncipal (Special) contributions are those assigned as the share of the Public Works Department supervising establishment. The special contribution represents a refund of the portion of the cost of building the Dehli Institute, which was charged to the Public Works Department. The Municipality require the whole building, and have determined to re-pay the portion of the outlay incurred thereon by Government.
...	...	
2,19,750	1,32,524	Under "Major Ferries" the breakage of the Satlej Railway Bridge causes an increase of Rs. 25,000, while the re-opening of the Biás temporary Railway Bridge occasions a decrease in income of about Rs. 15,000.
3,33,500	2,31,910	The increases under "Minor Ferries" are due partly to mis-classification. Ferry Tolls in 1872-73 being exhibited, in some cases, as tolls on District Roads, and a corresponding decrease is observed under District Roads, if a deduction of Rs. 14,000, the estimated collection in the Hushiarpur District,—never before budgetted for—is thrown out. The income from Hill Roads is derived from the Simla, Dalhousie and Murree Roads, an insignificant sum appearing last year and in 1872-73 in the Shahpúr District. The Simla Road is the most profitable, the Dalhousie Road produces about Rs. 2,000, and the Murree Road tolls, let out seemingly upon contract, bring in Rs. 8,100.
28,300	18,865	
33,900	23,969	
2,500	1,649	The "Miscellaneous" head of the Budget for 1873-74 represents an item of Rs. 10,000 budgetted as Receipts from "Dues, Fees and Fines" in the Public Works Budget.
10,000	6,613	
8,62,420	5,51,316	

GOVERNMENT

PROVINCIAL SERVICES

FOR THE

GRANT 1—

	Budget Estimate. 1873-74.	Budget Estimate. 1872-73.	Actuals, 1871-72.
	Rs.	Rs.	Rs.
INSPECTION AND GENERAL SUPERINTENDENCE	31,955	33,680	31,547
CENTRAL JAIL	1,12,848	1,22,413	1,20,429
DISTRICT JAILS	4,77,547	4,66,389	4,80,999
MANUFACTURES	2,76,198	2,73,253	2,22,795
JAIL PRESS	24,660	29,000	...
	9,23,208	9,24,735	8,55,770

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		1.—JAILS.					
		INSPECTION AND GENERAL SUPERINTENDENCE.					
		Salaries.					
1	1	Inspector-General ...	...	18,000	...	18,000	17,952
		Establishment.					
8	8	Clerks ...	8,160		8,160		8,160
6	6	Servants ...	360		360		360
		Temporary Establishment ...	...	8,520	...	8,520	...
		Contingent Charges.					
		Miscellaneous ...	...	·835	...	890	656
		Travelling Expenses.					
		Travelling allowances ...	...	3,400	...	3,500	1,873
		Postage Charges.					
		Bearing Postage ...	...		...		...
		Service Stamps ...	...	1,200	...	2,770	2,546
		Total ...	...	31,955	...	33,680	31,547

OF THE PUNJAB.

BUDGET ESTIMATES

YEAR 1873-74.

JAILS.

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	
Rs.	Rs.	
31,555	19,171	
1,20,038	79,035	
5,28,970	3,55,943	
2,39,400	1,51,906	
771,40	67,546	
9,97,103	6,73,601	

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
18,000	12,000	
8,160	5,481	
360	240	
...	...	
835	312	
3,000	642	The cold weather is the chief season of travelling.
...	11	
1,200	485	The estimates for Postage during 1872-73 under this and every other head in the Budget were framed with reference to the actual charges for the previous two years under the old system and rules of Official Postage. Official correspondence by that system was conveyed at the rate of two annas per tola at a gross weighment of one day's despatch from each Office. While now official correspondence is carried by *Book Post* at the rate of one anna per 10 tolas, and by Letter Post at the usual rate of one anna per tola; the bulk is sent by Book Post, and consequently the reduction in charge is considerable.
31,555	19,171	

GRANT 1.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals, 1871-72.
		Central Jail.					
		Salaries.					
1	1	Superintendent ...	12,300		10,800		9,140
1	1	Deputy Superintendent ...	3,000		3,000		2,081
	1	Sub-Assistant Surgeon ...	1,200	16,500	...	13,800	...
		Establishment.					
11	3	Native Doctor ... / Hospital Assistant ...	660		2,952		1,161
	2	Compounders, &c. ...	180				
	6	Jailors and Turnkeys ...	1,872				1,843
2	2	Warders ...	1,920		1,920		1,906
6	6	Clerks and Writers ...	2,280		2,280		2,280
36	36	Night Watchmen ...	2,736		2,736		2,693
		Servants ...	...	9,648	...	9,888	...
		Contingent Charges.					
		Rations ...	50,000		60,000		62,311
		Hospital Charges ...	3,650		3,700		675
		Clothing and Bedding ...	13,000		15,000		11,664
		Charges for Transportation of Prisoners ...	5,000		5,000		8,025
		Contingencies ...	4,000		4,000		6,416
		Contingent Guard ...	10,800	86,450	10,800	28,500	10,234
		Postage Charges.					
		Bearing Postage ...					
		Service Labels ...		250		225	...
				1,12,848		1,22,413	1,20,429
		District Jails.					
		Establishment.					
33	31	Native Doctors, Hospital Assistants and Apothecaries ...	10,320		11,040		10,988
25	24	Compounders and Dressers ...	2,016		2,112		2,173
141	143	Jailors and Turnkeys ...	30,072		29,496		30,504
	26	Jail Teachers ...	5,460		5,160		4,561
56	56	Clerks ...	13,080		12,840		12,769
247	17	Servants and Guards ...	1,008		19,008		27,382
	230	Night Watchmen ...	18,000				...
		Temporary Establishment ...	324	80,280		79,656	

JAILS—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
10,980	7,052	Government have declared that the progressive scale of salary laid down in Government of India Financial Department 1821, dated March 31st, 1871, for the combined medical and administrative charge of a Central Jail shall be applicable to the salary of the Superintendent of the Lahore Central Jail, and provision for the mean salary according to the scale is therefore made; an addition of Rs. 200 per month being made for the two extra charges.
3,000	2,000	
400	...	
...	551	The services of a Sub-Assistant Surgeon have recently been placed at the disposal of the Superintendent, and he, it is presumed, will remain attached to the Jail for some period.
800		
1,872	1,241	
1,920	1,280	
2,280	1,521	The decrease in Establishment is occasioned by the substitution of an Hospital Assistant, 3rd grade, for one of a higher grade.
2,736	1,816	
...	...	
60,000	39,788	
4,000	744	
12,000	4,755	
5,000	1,586	The head Contingencies has been used as a receptacle for all unclassified charges. Explanations have been called for and adjustments will be made upon receipt of them.
4,000	11,792	
10,800	6,397	
250		
1,20,038	79,035	
10,500	6,914	
2,060	1,495	
29,890	19,842	The increase under Jailors is at Karnál and Simla, and has been sanctioned.
5,460	3,232	Rs. 25 per month were sanctioned for the current year by Government No. 2976 dated September 7th, 1872, for the pay of a Teacher for the Amritsar Jail, and probably will be continued.
12,980	8,678	The Amritsar Jail Clerk's salary was raised by Government in No. 2142, dated 18th June 1872.
1,008	9,647	The pay of the Rúpar Jail Police Guard has been erroneously taken to this grant. The error will be corrected this month.
18,000	11,722	

GRANT 1.—

Numbers. 1872-73	Numbers. 1873-74		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		Supplies.					
		Rations ...	2,18,354		2,26,355		2,48,250
		Hospital Expenses ...	15,798		14,379		10,222
		Clothing and Bedding ...	58,150		51,971		44,227
		Passage money of convicts ...	3,365		3,645		2,051
		Contingent Guard ...	65,982		61,670		57,048
		Miscellaneous ...	34,525		27,553		30,727
		Postage Charges ...	1,093		1,160		97
				3,97,267		3,86,733	
				4,77,547		4,66,389	4,80,999
		MANUFACTURES.					
		Cost of Raw Materials ...	2,35,810		2,42,823		1,95,979
79	85	Establishment ...	11,160		10,320		8,555
		Contingencies ...	27,384		20,110		18,261
		Temporary Establishment ...	1,844				
				2,76,198		2,73,253	2,22,795
		JAIL PRESS.					
1	8	Establishment ...	7,140		4,000		..
		Miscellaneous ...	3,000		5,000		...
		Stock and Materials ...	6,000		20,000		...
	25	Temporary Establishment ...	8,520				
				24,660		29,000	...

GRANT 2.—

	Budget Estimate. 1873-74.	Budget Estimate. 1872-73.	Actuals of 1871-72.
	Rs.	Rs.	Rs.
REGISTRATION DEPARTMENT	1,16,170	94,505	81,479
RECORD DEPARTMENT	26,000	8,000	301
Total ...	1,42,170	1,02,505	81,780

JAILS.—(Concluded).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
2,78,200	1,85,459	The Estimate of 1872-73 for rations was far too low. The prospects of the harvest justify the anticipation of a fall in the price of food grains in 1873-74.
13,900	8,763	
53,000	30,918	
3,365	2,490	
65,982	34,644	
34,525	32,105	
100	34	
5,28,970	3,55,943	It is understood that correspondence has already taken place between Government and the Inspector-General of Jails regarding the insufficiency of the Jail grant.
2,10,000	1,33,798	In 1871-72 there was an excess of receipt over expenditure to the extent of Rs. 1,16,388; in 1872-73 a profit of Rs. 1,07,600 will probably result, but the estimate for 1873-74 shows a profit of Rs. 80,368 only.
10,900	7,184	
18,500	10,924	
2,39,400	1,51,906	
7,140	3,136	The Press establishment budgetted for was sanctioned in Government of India No. 70, dated 31st May 1872, and Government No. 1661, dated 11th May 1872.
3,000	1,930	As was remarked in the receipt side, if the Post Office contract for printing is undertaken by the Jail a large expenditure upon plant and material will be necessary.
62,000	59,094	The first year of the working of the Press naturally shows a large expenditure on stock and materials.
5,000	3,386	
77,140	67,546	

REGISTRATION.

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.
Rs.	Rs.
99,840	66,888
5,000	613
1,04,840	67,501

GRANT 2.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		2.—REGISTRATION.					
		REGISTRATION DEPARTMENT.					
		Salaries.					
1	1	Inspector-General ...	12,000		13,200		12,000
		Commission to Registrars ...	57,800		52,625		54,494
1		Deputy Registrar ...	...	69,800	3,600	69,425	...
		Establishment.					
5	5	Clerks ...	2,784		3,360	"	2,730
8	8	Servants ...	576				559
		Temporary Establishments ...					
		Office allowance of Registrars	...		8,400		8,374
		Office Establishment of ditto...	34,970	38,330	...	11,760	...
		Contingent Charges.					
		Office Contingencies of Registrars	800		...		...
		Books for Registrars ...	2,000		2,500		...
		Furniture ...	200		150		125
		Office Expences ...	1,440	4,440	1,790	4,440	1,382
		Travelling Expences.					
		Travelling allowances ...	...	1,600	...	1,600	110
		Postage Charges.					
		Service Labels ...	1,500		...		1,705
		Bearing Postage ...	500	2,000	...	7,280	
			...	1,16,170	...	94,505	81,479
		RECORD DEPARTMENT.					
		Temporary Establishment ...	...	...	...	...	301
		Articles for use in Record-room	...	26,000	...	8,000	...
		Destruction of Records ...	...	...	...	...	...
				26,000	...	8,000	301

REGISTRATION—(Concluded).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
12,000	8,000	*Salaries.*—Provision was made in 1872-73 for a proposed increase to the salary of the Inspector-General of Registration, as well as for the fixed salary of a Deputy Registrar at Lahore in lieu of the Sub-Registrar, who draws commission at the usual rates; but as no definite sanction has been received to either proposal, they are omitted from the Budget for 1873-74, especially as it is believed that a portion of the increased salary of the Inspector-General, if sanctioned ultimately, will be charged to the Imperial Grant under Stamps.
57,800	38,092	
2,784	1,763	
576	364	
...	2,220	
20,180	12,104	
1,500	952	The classification of this head has been considerably modified by the introduction of the proposal sanctioned by Government in (Home Department) No. 1584, dated 4th May 1872. By that scheme all copying fees lovied in Registration Offices are distinctly credited to the Registration Department, and a grant should be annually allotted to the Inspector-General, equal to the amount of the old Office allowances to Registrars plus the sum of these fees, for the remuneration of establishments in Registration Offices and petty contingent charges. The result is that the head "Office allowance of Registrars" is expunged, and the two heads substituted "Office Establishment of Registrars" and "Office Contingencies of Registrars." The incorporation of the copying fees and per contra charges with the Registration heads raise the figures on each side considerably above the Budget figures of 1872-73, and Actual figures of 1871-72.
100	23	
1,300	955	
1,600	1,185	
1,500	868	
500	362	
99,840	66,888	
...	471	In addition to the reason assigned on the Receipt side for the nominal exhibition of the transactions of the Record Funds in the estimates, it may be worthwhile to state that Government have recently ordered the arrangement of all judicial Records in District Offices upon a peculiar system, the cost of which, it is directed, will be borne by the funds at the disposal of the Financial Commissioner, and it is believed that the requirements of the Chief Court for this purpose are likely to be extensive as well in the current as in the commencing year.
5,000	100	
...	42	
5,000	613	

GRANT 3.—

	Budget Estimate. 1873-74.	Budget Estimate. 1872-73.	Actuals, 1871-72.
	Rs.	Rs.	Rs.
Provincial Superintending Officers	1,21,684	1,27,694	1,33,414
Police Hospitals	7,916	6,900	6,435
District Executive Force	23,60,386	24,05,865	23,72,645
Police General Fund	9,680	10,000	5,636
Thaggi and Dacoiti...	44,845	44,202	44,029
Municipal or Village Police	4,50,455	4,80,940	4,24,958
Government Railway Police...	47,941	48,000	49,419
	30,42,907	31,23,601	30,36,536

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		3.—POLICE.					
		Provincial Superintending Officers.					
		Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General ...	27,000		27,000		26,895
1	1	Personal allowance to ditto ...	9,600		9,600		9,263
3	3	Deputy Inspectors-General ...	46,800	83,400	46,800	83,400	46,952
		Establishment.					
17	17	Clerks ...	20,280		20,280		21,641
17	17	Servants ...	2,370		2,370		804
		Temporary Establishment ...	...	22,650	...	22,650	109
		Contingent Charges.					
		Country Stationery ...	388		388		494
		Office Expences and Miscellaneous.	2,446	2,834	3,926	4,314	10,260
		Travelling Expences.					
		Travelling allowances ...	...	8,800	...	7,330	6,823
		Postage Charges.					
		Service Labels ... / Bearing Postage ...	...	4,000	...	10,000	10,173
		Total Provincial Superintending Officers.	...	1,21,684	...	1,27,694	1,33,414

POLICE.

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
Rs.	Rs.	
1,23,353	85,309	
7,915	3,388	
23,45,787	15,59,254	
9,680	2,224	
33,690	19,304	
4,50,455	2,67,142	
48,369	33,724	
30,19,250	19,70,345	

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	
27,000	18,025	
11,863	8,663	The Personal Assistant has been on privilege leave.
49,176	33,576	One Deputy Inspector-General was on leave for three months.
21,500	14,513	
804	529	
10	6	
500	417	
3,500	2,656	Office-rent is now a Public Works charge, and consequently the head "Miscellaneous" shows a less amount.
5,000	3,783	The provision for travelling allowance might be lessened.
4,000	2,938 203	
1,23,353	85,309	

GRANT 3.—

Numbers.			Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
1872-73.	1873-74.						
		Police Hospitals.					
	8	Hospital Assistants ... / Native Doctors ...	3,060		6,900		3,540
	36	Servants ...	3,516		...		2,768
		Medical Stores ...	1,340		...	6,900	127
		Total Police Hospitals ...	...	7,916	...	6,900	6,435
		District Executive Force.					
		Salaries.					
26	26	District Superintendents ...	2,05,200		2,11,200		2,20,699
23	23	Assistant District Superintendents.	95,400		98,400		67,642
		Local allowances ...	9,000	3,09,600		3,09,600	
		Establishment.					
38	39	Inspectors ...	71,340		67,980		68,202
444	446	Deputy Inspectors ...	3,07,200		3,04,640		3,00,155
1,841	1,860	Sergeants ...	3,14,736		3,11,238		3,10,580
1,174	1,121	Constables, Mounted ...	2,69,520		2,74,800		2,67,353
11,134	11,263	Constables, Foot ...	8,55,966		8,41,032		8,28,937
		Clerks					
	83	Servants ...	4,956	18,24,718	4,956	18,04,646	4,973
		Police for Ferries ...		6,567	...		6,713
		Contingent Charges.					
		Clothing ...	64,945		63,515		63,044
		Arms and Accoutrements ...	14,821		8,821		14,295
		Country Stationery ...	19,286		12,485		19,848
		Rewards to Informers ...	12,360		12,360		15,245
		Rewards for the capture of criminals ...	6,700				
		Personal allowances to men of old Police ...	11,275		9,771		9,013
		Miscellaneous ...	33,614		43,635		34,362
				1,63,001		1,50,587	

POLICE—(Continued.)

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
3,060	1,114	
3,516	2,274	
1,340		
7,916	3,388	
2,22,850	1,48,567	In the Budget provision is made for the sanctioned scale whilst in reality as many Assistant District Superintendents are always acting as District Superintendents, the first head shows more, and the latter less, expenditure than the estimates.
80,289	53,526	
68,950	45,968	
3,00,700	2,00,390	
3,14,600	2,08,324	Increase owing to the sanction accorded to the Rúpar Jail Guard.
2,74,900	1,76,644	
8,42,000	5,55,537	
5,000	3,289	
7,000	9,958	Most of the Cattle Pound Establishment is taken to Grant 7, and the large actuals are accounted for by mis-classification, which will be corrected.
64,900	54,785	
20,098	5,033	A large debit made by the Military Department on account of old supplies of arms and accoutrements, under the orders of the Comptroller-General, has been charged to this head.
20,000	13,091	
21,000	15,832	
9,000	5,840	
34,000	23,200	Under "Miscellaneous" provision is made in a lump sum for the Sirhind Canal Guards.

GRANT 3.—

Numbers. 1872-73	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		Travelling Expenses.					
		Travelling allowances ...	...	40,500		47,872	43,938
		Postage Charges.					
		Service Labels ...	...	20,000		93,160	97,652
		Bearing Postage ...	...	...			
				23,60,386		24,05,865	23,72,645
		Police General Fund ...	...	9,680		10,000	5,636
		Thaggi and Dacoiti. *Regular Charges.*					
5	3	Clerks ...	1,092		1,452		1,102
3	2	Servants ...	180		240		170
		Rations ...	1,600		1,600		1,694
		Hospital Charges ...	75		150		9
		Miscellaneous ...	450		600		655
		Postage Charges ...	80		160		...
				3,477		4,202	
		Manufactures.					
		Workers' allowances.					
		Cost of Raw Materials ...	30,000		30,000		36,576
	19	Establishment ...	1,368		...		435
		Contingences ...	10,000	41,368	10,000	40,000	3,388
				44,845		44,202	44,029
		Municipal or Village Police,		4,50,455		4,80,940	4,24,958
		Government Railway Police.					
		Salaries.					
1	1	Assistant Inspector-General ...	...	8,400	...	8,400	11,108
		Establishment.					
3	3	Inspectors ...	5,580		5,580		5,580
8	6	Deputy Inspectors ...	4,440		5,940		4,560
26	26	Sergeants ...	4,344		4,164		4,176
218	226	Constables ...	20,160		19,632		19,407
3	3	Servants ...	144		144		144
		Good Conduct allowance ...	168		132		
				34,836		35,592	...

POLICE—(Continued.)

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
40,500	24,933	The Inspector-General's Estimate for travelling allowance amounts to Rs. 46,500, but the recent extension to the Punjab of the travelling allowance rules in force in the rest of India will probably reduce the amount required below the Actuals of 1871-72, and so Rs. 6,000 have been cut off.
20,000	13,951	
	386	
23,45,787	15,59,254	
9,680	2,224	The average expenditure of six years is taken.
1,092	728	The results of the Thaggi School of Industry for 1871-72 were—Receipts Rs. 56,511 against a charge of Rs. 44,029. It is estimated that in 1872-73 the Receipts will cover the expenditure with a small margin of Receipt, or a small deficiency. For 1873-74, a profit of about Rs. 1,000 is expected.
180	120	
1,600	1,293	
50		
400	1,311	
...	...	
...	...	
25,000	15,282	
1,368	570	The establishment was sanctioned by Government in No. 1643, dated 9th May 1872.
4,000		
33,690	19,304	
4,50,455	2,67,142	This head includes "Cantonment Police." The Regular Estimate is based on the expected charge for the year. The Actuals to date under the present system of audit are not reliable.
8,790	6,748	Captain Ramsay, whilst Assistant Inspector-General of Police, drew at the rate of Rs. 800 a month, the present incumbent draws Rs. 500, but the Railway pay quota on Rs. 700.
5,780	3,892	
4,440	3,178	A revised establishment was sanctioned by Government in No. 2602, dated September 7th, 1872.
4,344	2,711	
20,160	13,406	
150	96	
...	...	

GRANT 3.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		Contingent Charges.					
		Clothing ...	1,275		1,235		1,235
		Miscellaneous ...	1,700		1,603		1,532
				2,975		2,838	
		Travelling Expences.					
		Travelling allowances ...					1,548
		Postage Charges.		1,600		1,000	
		Service Labels ...		130		170	129
		Bearing Postage ...					
		Special Charges ...	...	...	...	...	...
				47,941		48,000	49,419

GRANT 4.—

	Budget Estimate. 1873-74.	Budget Estimate. 1872-73.	Actuals of 1871-72.
Direction	39,738	40,748	45,973
Inspection	77,274	81,873	69,187
Subordinate Inspection	35,712	36,852	34,107
Government Colleges	47,924	46,740	41,247
Zillah Schools	1,33,576	1,26,811	1,23,407
Normal Schools	14,350	14,920	14,132
Vernacular Schools...	2,22,876	2,19,576	1,44,229
Grants-in-aid	2,16,891	2,08,358	2,54,414
Scholarships	53,424	54,844	29,654
Government Book Depot	25,615	27,940	64,980
Educational Press	25,632	33,188	...
Miscellaneous	22,400	19,800	19,438
	9,15,412	9,11,650	8,40,768

POLICE.—(Concluded.)

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
1,275	1,245	
1,700	1,061	
1,600	1,008	
130	78 12	
...	289	
48,369	33,724	

EDUCATION.

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
34,238	21,849	
74,052	45,636	
35,712	23,764	
47,328	28,159	
1,32,010	82,930	
14,350	9,597	
2,25,876	1,39,017	
2,10,300	1,25,005	
50,424	26,328	
32,812	25,903	
23,732	13,095	
20,523	5,959	
9,01,557	5,47,242	

GRANT 4.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		4.—EDUCATION.					
		Direction.					
		Salaries.					
1	1	Director of Public Instruction...	...	24,000	...	22,800	26,065
		Establishment.					
11	11	Clerks and Munshís ...	10,560		10,560	...	11,444
8	8	Servants ...	588	11,148	588	11,148	584
		Contingent Charges.					
		Miscellaneous ...	...	1,290	...	1,400	931
		Travelling Expences.					
		Travelling allowances ...	...	2,600	...	3,300	2,558
		Postage Charges.					
		Service Labels ...	...	700	...	2,100	391
		Bearing Postage ...	...	...	...		4,000
			...	39,738	...	40,748	43,973
		Inspection.					
		Salaries.					
4	4	Inspectors of Schools ...	48,300		49,200		41,528
3	2	Assistant Inpsectors of ditto ...	6,600		9,600		9,356
	1	Inspectress of Schools ...	3,000	57,900		58,800	...
		Establishment.					
10	10	Clerks and Munshis ...	3,960		3,960		4,315
14	14	Servants ...	792		792		1,087
		Temporary Establishment ...	222	4,974		4,752	
		Contingent Charges.					
		Miscellaneous ...	...	3,900	...	4,121	3,077
		Travelling Expences.					
		Travelling allowances. ...	...	10,000	...	12,750	9,070
		Postage Charges.					
		Service Labels ...	...	500	...	1,450	754
		Bearing Postage ...	...	...	...		
			...	77,274	...	81,873	69,187

EDUCATION—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
18,500	12,363	Provision is made for the salary of the permanent Director of Public Instruction, who returns to duty during the year 1873-74, but a slight saving may be reckoned upon. The regular of course is less than the estimate, because it covers only the salary of the acting officer.
10,560	6,969	
588	392	
1,290	907	
2,600	811	The Director budgets for a grant of Rs. 3,300 for travelling allowance, but having spent only Rs. 2,558 in 1871-72 and Rs. 811 during the present year, a reduced amount has been entered.
700	370	
...	37	
34,238	21,849	
46,000	30,750	Excess provision was sanctioned for 1872-73 to cover the arrear increments of salary sanctioned to Educational officers. The excess of the budget for 1873-74 over the regular is caused by the periodical increments of salary to which officers of the Educational Department are entitled.
6,600	6,526	
3,000	...	
3,960	2,736	
792	528	
3,200	1,227	
10,000	3,674	
500	177 18	The Director of Public Instruction proposes a repetition of the 1872-73 estimate of Rs. 12,750 for travelling allowances; the actual expenditure for 8 months does not embrace the cold weather, the great travelling season, but as the actual expenditure for the past 4 years has averaged only Rs. 8,730 (about) *viz.*, in 1868-69 ... Rs. 8,292, 1869-70 ... „ 8,767, 1870-71 ... „ 8,780, 1871-72 ... „ 9,070, a reduction of Rs. 2,750 seemed feasible, and has been made.
74,052	45,636	

GRANT 4—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		SUBORDINATE INSPECTION.					
		Establishment.					
9	8	Deputy and District Inspectors,	11,880		12,840		9,374
21	21	Chief School Moharrirs ...	11,700		11,760		24,433
30	29	Munshis and Writers ...	6,252		6,288		...
8	7	Servants ...	420		480		...
				30,252		31,368	
		Contingent Charges.					
		Allowance for Stationery ...			24		
		Allowance for Office ...			...	...	300
		Miscellaneous ...		...	...		
						24	
		Travelling Expenses.					
		Travelling allowances ...	...		...	5,460	
				5,460			
		Postage Charges.					
		Service Labels ...	...				
		Bearing Postage ...	...				
				35,712	...	36,852	34,107
		GOVERNMENT COLLEGES.					
		Salaries.					
2	2	Principals ...	22,500		21,300		20,630
4	4	Professors and Assistants ...	22,800		21,600		17,111
				45,300		42,900	
		Establishment.					
2	2	Librarians ...	1,200		1,200		1,200
12	12	Servants ...	648		648	1,848	648
				1,848			
		Contingent Charges.					
		Miscellaneous ...	636		...	1,027	510
		Boarding Establishment at Lahore ...	60				...
				696			
		Postage Charges.					
		Bearing Postage ... / Service Stamps ...	...	80	... / ...	65	62
		Grants for Libraries ...	...	...	...	...	1,086
				47,924		46,740	42,998

EDUCATION.—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
11,880	7,880	The pay of a District Inspector at Ráwalpindi has not been disbursed since July 1871, and hence has been struck out of the budget.
11,700	8,339	
6,252	3,904	
420	270	And in like manner has a writer's pay and a servant's pay at Ráwalpindi been omitted from the 1873-74 budget.
5,460	3,371	
35,712	23,764	
21,900	13,482	The increases under salaries represent the increments of salary to which all Educational officers are entitled.
22,800	12,910	Provision is made under Professors and Assistants for the allowance of Rs. 300 per mensem sanctioned to Dr. Stulpnagel for giving lectures in the College, sanctioned by Financial Department.
1,200	799	
648	432	The Miscellaneous estimate for 1872-73 included provision for house and office rent, the charges for which in 1873-74 are shown under a separate grant.
700	474	The Boarding Establishment, for which provision was also made in 1872-73, consists too chiefly of house rent for the building used by boarders at the Lahore College.
80	11	
...	51	
47,328	28,159	A monthly allowance of Rs. 5 was sanctioned by No. 2737, dated August 12th, 1872, for contingencies.

GRANT 4.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		ZILLAH SCHOOLS.					
		Establishment.					
140	156	Head Masters, Masters, Teachers, &c.	1,24,080		1,17,480		1,13,004
69	77	Servants ...	2,796	1,26,876	2,328	1,19,808	2,303
		Contingent Charges.					
		Miscellaneous ...	2,000		1,935		4,520
		Grants for Libraries ...	4,400	6,400	4,400	6,335	3,365
		Postage Charges.					
		Service Labels ...	...	300	...	668	215
		Bearing Postage ...	...				
				1,33,576		1,26,811	1,23,407
		NORMAL SCHOOLS.					
		Establishment.					
19	18	Masters, Teachers, &c. ...	12,240		12,540		12,121
7	7	Servants ...	420	12,660	420	12,960	375
		Contingent Charges.					
		Grants for Libraries ...	600		600		339
		Miscellaneous ...	600	1,200	600	1,200	1,239
		Postage Charges.					
		Service Stamps ...	...	90	...	90	58
		Bearing Postage ...	...				
		Travelling Expenses.					
		Travelling allowances (on inspection) ...		400		670	...
			...	14,350	...	14,920	14,132

EDUCATION.—(Continued.)

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
1,22,670	79,783	The proposal laid before Government by Mr. Cordery in his No. 192, dated November 29th, 1872, for bringing an aided institution in the Gurdáspúr District upon the Zillah School establishment, and for increasing the staff of the Zillah Schools at Gujrát and Jhelam, has been included, and accounts for the increase in numbers and cost.
2,640	1,681	
2,000	1,133	
4,400	218	
300	115	
...	...	
1,32,010	82,930	
12,240	8,833	A lapse of sanction in the Dehli School has been balanced by an increase of salary, though not of numbers, in the Lahore School.
420	280	
600	48	The Director desired to place all grants for libraries made to all institutions in one lump sum under Miscellaneous, but the old procedure has been adhered to.
600	374	
90	62	
...	...	
400	...	The Inspector of Normal Schools is expected to proceed on a tour during the currency of this year.
14,350	9,597	

GRANT 4.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals, 1871-72.
		Vernacular Schools.					In the Accounts of 1871-72, the first year of the working of the Provincial Service Scheme, the one head "Vernacular Schools" appeared without subordinate entries.
		Middle Schools.					
89	89	Teachers ...	25,416		25,416		
130	130	Assistant Teachers ...	16,908		16,908		
		Monitors ...	3,588		3,588		
	1	Servant ...	60		} 2,304		
		Contingencies ...	2,244				
				48,216		48,216	
		Primary Schools.					
1,018	1,027	Teachers ...	1,37,198		1,84,986		
179	184	Assistant Teachers ...	14,928		14,568		
		Monitors ...	7,968		7,848		
		Servants ...	...		} 6,336		
		Contingencies ...	6,576				
				1,66,668		1,63,740	
		Female Schools.					
80	85	Teachers ...	7,080		6,732		
2	2	Assistant Teachers ...	60		60		
		Monitors ...	456		456		
		Servants ...	...		...		
		Contingencies ...	396	7,992	372	7,620	
				2,22,876		2,19,576	1,44,229
		Grants-in-aid.					
		Schools.					
		Higher ...	38,844		38,784		20,115
		Normal ...	19,298		18,758		...
		Vernacular.					
		Middle ...	59,046		68,805	...	301
		Lower ...	29,049		33,390	...	1,80,896
		Female ...	37,786	1,84,023	37,330	1,97,067	53,102
		Punjab University College ...	...	21,000	...	21,000	...
		Miscellaneous.					
		Scholarships ...	1,135	...	1,135		...
		Grants under Articles XIII. and XIV.	2,500	...	2,418		...
		Building grants ...	6,247	...	7,411		...
		Library grants ...	500	...	500	11,464	...
						2,29,531	...
		Hill School's Endowment ...	746		...		...
		Miscellaneous ...	740	11,868	...		...
		Deduct in excess sums applied for in para. 27 of letter No. 21, of 19th January.	...	...	...	21,173	...
			...	2,16,891	...	2,08,358	2,54,414

EDUCATION.—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
28,416	26,272	The salaries of these establishments in some districts are not paid very regularly, and hence the actual expenditure of 8 months contains some few arrear salaries. Besides, it is difficult to classify accurately the different charges for Middle and Primary Schools from the meagre bills submitted from districts, and it is likely that some salaries belonging to the former are mixed with the latter, and *vice versa*. This confusion will be avoided next year. The regular *should* be a mere repetition of the Budget of 1873-74.
16,908	7,319	
3,588	1,751	
60	28	
2,244	1,251	
1,37,196	80,778	The lump estimate for Jhang District in 1872-73 was, in the absence of all detailed information necessary for correct classification, taken to Scholarships; its inclusion now under the proper heads causes the increases, which are really, therefore, nominal.
14,928	9,220	
7,968	3,789	
...	28	
6,576	2,986	
7,080	5,189	
60	116	
456	115	
...	...	
396	175	
2,25,876	1,39,017	
	7,855	Grants-in-aid were estimated for 1871-72 at Rs. 2,87,861, including Rs. 35,240, grants from Municipalities, which did not appear in the Provincial Service Accounts (proper). The total grant therefore was in reality Rs. 2,52,621, but the expenditures was Rs. 2,54,414, and exceeded the grant. In the budget for 1872-73 considerable reductions were directed in the amount of grants-in-aid, and hence the discrepancy between the actuals of 1871-72 and the amounts in the other columns.
	3,768	
	6,802	
	62,604	Considerable confusion has existed in the classification of the sub-heads under Grants-in-aid, but endeavours are being made, in conjunction with the Director of Public Instruction, to secure the correct exhibition of such charges. In consequence of this mis-classification, no detail of the regular can be hazarded.
	24,107	
	137	
	...	
	19,732	
2,10,300	1,25,005	

GRANT 4.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		Scholarships and Prizes.					
		Matriculated Students.					
		College, Senior ...	2,500		2,668		5,644
		Do., Junior ...	3,500		3,120		
		Zillah Schools ...	12,000		16,824		12,727
		Normal Do. ...	(*A*) 16,500		12,456		11,283
		Vernacular Schools ...	(*B*) 18,924		19,776		
				53,424		54,844	29,654
		Government Book Depot.					
		Salaries.					
1	1	Curator ...	3,600		3,600		3,552
		Commission on sale of Books...	600		3,800		1,450
				4,200		7,400	
		Establishment.					
5	12	Munshís and Clerks ...	4,260		2,580		9,633
3	3	Translators ...	3,900		3,900		3,900
2	3	Servants ...	192		120		6,879
				8,352		6,600	
		Contingent Charges.					
		Purchase of Books ...	10,000		10,000		10,543
		Publication of Books ...	...		...		
		Miscellaneous ...	2,760		3,740		28,788
				12,760		13,740	
		Postage Chares.					
		Service Labels ...	...	300	...	200	235
		Bearing Postage ...	...		...	...	
				25,615		27,940	64,980

(*A.*)—Awarded by District Officers ... Rs. 12,456
Awarded by Educational Officers ... „ 4,044
(*B.*)—Awarded by District Officers ... „ 11,100
Awarded by Educational Officers ... „ 4,824
For Hazára ... „ 3,000

EDUCATION—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
2,500	1,392	All scholarships, prizes and exhibitions of every description have been brought under this head in this Budget. It seems more convenient to have the whole expenditure on this subject brought under one view than to have a portion shown here and a portion under the description of school wherein the reward is awarded. The Budget of 1872-73 of Vernacular Schools included the Jhang Cess School Establishments as explained under Vernacular Schools.
3,500	1,824	
18,000	12,797	
16,500	9,255	
9,924	924	
50,424	26,328	
3,600	2,400	Commission is paid on the sale of books at the rate of one per cent. to the Curator. It is also supposed to be paid to vendors of books, but such commission is purely nominal, and is virtually simply the ordinary system of trade cash and credit prices, that is to say, a supply of books is forwarded to a vendor who pays a cash price if he discharges the bill within a prescribed period, and a price 20 per cent. in excess of the cost price if that prescribed limit is exceeded. Strictly speaking, the charge for commission should be struck out, and the receipts lessened by that amount—the excess receipts being really a fine for not paying up promptly the bill for books supplied. His Honor, by No. 448, dated 8th December 1871, sanctioned an increase to the Book Depôt Establishment, with a direction that the Press Establishment should be decreased in a large proportion.
600	284	
4,260	2,663	
3,900	2,599	
192	122	
17,000	15,884	Payments have been disbursed this year on account of indents submitted two or three years ago.
200	155	
2,760	1,545	
...	250	
300	1	
32,812	25,903	

GRANT 4—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		EDUCATIONAL PRESS.					
		Establishment.					
1	1	Superintendents, &c. ...	1,200		1,200		Shown under Book Depôt.
26	21	Clerks, Printers, Examiners, &c. ...	5,004		6,660		
20	17	Readers, Compositors and Pressmen ...	2,028		2,520		
73	72	Servants and others ...	3,900	12,132	4,308	14,688	
		Contingent Charges.					
		Purchase of printing paper ...	10,000		14,000		
		Purchase of other materials ...	800		800		
		Book-binding ...	1,500		2,500		
		Miscellaneous ...	1,200	13,500	1,200	18,500	
				25,632		33,188	
		MISCELLANEOUS.					
		Patronage of Literature ...	6,100		6,100		3,253
		Khillats and Rewards ...	10,000		10,000		9,972
		Travelling allowances of Teachers, &c. ...	1,300		1,200		1,095
		Furniture for Schools ...	2,500		2,500		3,763
		Compilation of catalogue of Oriental books ...	1,500		...		...
		Miscellaneous ...	1,000		...		1,355
			...	22,400	...	19,800	19,438

GRANT 5—

	Budget Estimate. 1873-74.	Budget Estimate. 1872-73.	Actuals of 1871-72.
MEDICAL ESTABLISHMENTS	80,379	82,136	40,062
VACCINE ESTABLISHMENT	61,571	70,106	54,499
GOVERNMENT HOSPITALS AND DISPENSARIES	1,23,269	89,812	84,778
LAHORE MEDICAL SCHOOL	60,128	62,468	54,283
LUNATIC ASYLUM	27,228	29,586	25,859
CHEMICAL EXAMINER'S DEPARTMENT	1,288	100	60
SANITARY COMMISSIONER	55,888	53,008	28,722
	4,08,651	3,87,216	2,88,263

EDUCATION—(Concluded).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
1,200	840	For decrease in Establishment see remark opposite Book Depôt Establishment.
5,004	2,479	
2,028	1,622	
3,900	2,452	
4,090	1,330	The stock of printing paper on hand is large, and no extensive additions will be required till next year.
600	483	
2,000	402	
5,000	3,487	The head Miscellaneous is charged with payments to workers for overtime work.
23,732	13,095	
5,000	3,511	
10,000	856	
1,300	418	
2,500	840	
...	...	An officer of the Educational Department is, it is understood, about to undertake the preparation of a catalogue of Oriental publications in the Punjab.
1,723	334	
20,523	5,959	The Regular under Miscellaneous is increased by an arrear adjustment charge.

MEDICAL.

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
1,38,942	22,847	
55,100	33,702	
91,274	61,831	
59,110	37,287	
27,228	18,253	
100	30	
32,562	18,832	
4 04,316	1,92,782	

GRANT 5.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals, 1871-72.
		5.—MEDICAL.					
		MEDICAL ESTABLISHMENTS.					
		Salaries.					
7	1	Sub-Assistant Surgeons ...	1,600		6,600		5,419
18	20	Allowances for Jails ...	27,000		24,300		20,872
4	4	„ „ Police ...	1,332		1,332		1,722
2	4	„ „ Education ...	1,440		1,440		1,370
	1	„ „ charge of sub-divisional stations,	360		...		...
				31,732		33,672	
		Establishment.					
10	10	Apothecaries, Compounders &c.,	3,803		3,853		4,453
		Hospital Assistants ...	...		...		...
6	3	Clerks ...	...		336		433
		Servants ...	168				
				3,971		4,189	
		Contingent Charges.					
		Bazár Medicines ...	639		545		182
		Miscellaneous ...	600		680		1,569
				1,239		1,225	
		Travelling Expences.					
		Travelling allowances ...	...	3,237	...	2,200	1,988
		Postage Charges.					
		Purchase of Service Labels ...	...	200	...	850	149
		Bearing Postage ...	...				
		English Medicines supplied by Military Department.					
		For Civil Stations ...	...	40,000	...	40,000	1,905
		For Dispensaries ...	...				
		Total Medical Establishments...	...	80,379		82,136	40,062
		VACCINE ESTABLISHMENT.					
		Salaries.					
1	1	Superintendent-General ...	12,600		12,600		10,575
1	1	Superintendent ...	9,600		7,200	19,800	7,679
				22,200			
		Establishment.					
33	33	Native Superintendents ...	12,840		15,840		11,363
204	204	Vaccinators and Assistants ...	18,616		26,616		17,559
5	1	Clerk ...	600		840		723
	4	Servants ...	240				601
				33,296		43,296	

MEDICAL.—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
1,100	610	Under Sub-Assistant Surgeons is provided the allowance for independent charge drawn by Abdul Hámid at Pind Dádan Khán, and Rs. 1,000 to cover the salaries of any Sub-Assistant Surgeons who may become supernumerary or fall out of employ.
27,000	14,506	
1,332	1,050	The increase in jail allowances is caused by the substitution of Medical for Civil Officers in the charge of Gurgáon and Ludiánah Jails, and the enhanced jail salary granted to Dr. Dickson at Rúpar.
1,440	970	Dr. Williams, of Fírozpúr, has been placed in medical charge of Kasúr, a sub-divisional out-station.
240	...	
3,800	1,415	Under "Establishment" the decrease in the salary of Mr. Saint, the Lahore Apothecary in charge of the Civil Dispensary, ordered by Financial Department No. 752, dated 31st January 1872, is balanced by the salary granted to the Matron of the Midwifery Institution at Amritsar. The abolition of the Marine Department reduces the number and cost of servants.
...	464	
...	...	
232	176	
630	202	
1,200	971	
3,300	2,256	
200	101 2	A heavy debit, amounting to Rs. 33,718, for medical stores has been already advised by the Military Department, and another may be received before the expiration of the year. It is impossible to foresee what charges may be debited to this head by the Military Department; but the Examiner of Medical Stores, at the preparation of the present year's budget, informed this department that Rs. 40,000 represented upon an average the cost of supplying the Punjab with medicines and medical stores. Strictly speaking, the cost of the stores supplied to dispensaries should be borne by the new cess, but under present arrangements it is impossible to separate the items.
98,468	124	
1,38,942	22,847	This head is also charged with an arrear adjustment charge of Rs. 58,468, that is to say, a large debit made by the Military Department for the supply of medicines, &c., before the decentralization.
11,600	7,400	Dr. Garden has returned from leave, and Dr. Newton, the permanent holder of the Superintendency, has been promoted to the rank of Surgeon, causing an increase to the salary. Though provision is made for the proper salaries, the absence of Dr. Newton on furlough will make the actual charge lighter by nearly Rs. 2,400.
8,000	4,187	
12,000	6,954	Provision is not made for the full establishments, because, as will be observed from the Actuals and Regular column, the full salaries are never expended. During the hot weather, which is the non-working season, Native Superintendents and Vaccinators are allowed to retire to their villages losing—the former 20 per cent., and the latter 40 per cent., of their pay for such period of relaxation.
16,000	11,036	
600	339	
700	547	

GRANT 5—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals, 1871-72.
		Contingent Charges.					
		Miscellaneous ...	...	2,075	...	2,025	801
		Travelling Expenses.					
		Travelling allowances ...	...	4,800	...	4,735	5,076
		Postage Charges.					
		Service Labels ...	...		...		122
		Bearing Postage ...	...	200	...	250	
		Total Vaccine Establishment...	...	61,571	...	70,106	54,499
		GOVERNMENT HOSPITALS AND DISPENSARIES.					
		Salaries.					
19	19	Sub-Assistant Surgeons ...	...	25,440	...	25,200	25,136
		Establishment.					
3	3	Superintendents ...	1,200		1,200		1,042
82	86	Hospital Assistants ...	39,060		...		...
		Native Doctors ...			37,860		34,887
103	109	Compounders, Dressers, &c., ...	10,320		9,720		8,755
38	2	Clerks ...	120		2,040		120
	48	Servants ...	2,460				1,818
				53,160		50,820	
		Contingent Charges.					
		Grants-in-aid to Dispensaries...	24,972		...		...
		Bazár Medicines ...	4,373		1,068		1,387
		Diet of Patients ...	4,670		3,076		2,902
		Miscellaneous ...	2,066		1,950		2,288
				36,081		6,094	
		Travelling Expenses.					
		Travelling allowances ...	...	8,488	...	7,698	6,428
		Postage Charges.					
		Service Labels ...	...		...		15
		Bearing Postage ...	...	100	...		
		Total Government Hospitals, &c.	...	1,23,269	...	89,812	84,778

MEDICAL—(Continued.)

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
1,000	334	A small increase is demanded under "Miscellaneous" for purchase of tents. The chief item of charge is Rs. 700 for a guard. The Superintendent-General has been asked if the guard is supplied to him by the Police Department. This charge is placed under Servants in the accounts.
5,000	2,788	
...	60	
200	57	
55,100	33,702	
25,440	18,195	The whole charge for Dispensaries is now, under Government Circular No. 50-2340, dated 5th July 1872, a burden on the Local Cess.
1,200	964	
36,200	23,836	Several Committees propose extra dispensaries, and others propose to bestow grants-in-aid to Dispensaries to a considerable extent. Their proposals will, in the ordinary course, be submitted for the approval and sanction of Government, but it has been considered proper to include the amounts in the Budget.
9,720	6,218	
2,364	1,860	
...	...	
2,000	1,281	
3,500	2,217	
3,000	2,040	
7,800	5,209	
	10	
50	1	
91,274	61,831	

GRANT 5.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals, of 1871-72.
		Lahore Medical School.					
		Salaries.					
1	1	Principal ...	14,400		14,400		13,884
3	3	Professors and Assistants ...	20,580		20,580		18,359
4	2	Lecturers, &c. ...	7,200		8,400		6,717
				42,180		43,380	
		Establishment.					
		Museum and Laboratory ...	960		960		960
		Library allowance ...	840		840		840
1	1	Clerks ...	960		960		960
12	12	Servants ...	660		660		650
3		Native Assistants ...	...		1,440		480
		Stipendiary Students ...	6,144		6,564		4,827
				9,564		11,424	
		Contingent Charges.					
		Scholarships and Prizes ...	6,720		6,000		4,776
		Miscellaneous ...	1,564		1,564		1,765
				8,284		7,564	
		Postage Charges.					
		Service Stamps ...	100		100		65
		Bearing Postage ...	...				
				100		100	
			...				54,283
		Lunatic Asylum.		60,128		62,468	
		Salaries.					
2	2	Superintendents ...	...	4,800	...	4,800	4,800
		Establishment.					
1	1	Deputy Superintendent ...	600		600		600
2	1	Hospital Assistants ...	720		840		760
1	1	Compounder and Dresser ...	84		84		84
1	1	Clerk ...	144		144		234
65	70	Servants and Guards ...	5,880		5,268		5,312
				7,428		6,936	
		Contingent Charges.					
		Diet of Patients ... / Clothing and Bedding ...	12,000		17,280		11,868
		Miscellaneous ...	3,000		570		2,201
				15,000		17,850	
							25,859
				27,228		29,586	

MEDICAL—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
14,400	9,525	
20,380	13,779	
7,200	4,400	The *pay* of the House Surgeon was shown here in 1872-73 instead of under Dispensaries.
960	640	
840	560	
960	639	
660	432	No Hospital Assistant is at present in the School, and the Principal has received no application for admission.
80	80	
6,000	3,516	A smaller sum is required for Stipendiary Students in 1873-74.
6,000	3,274	The increased grant for Scholarships and prizes is the result of the proposal to award prizes of Rs. 6 per mensem to relatives of Hakims who acquit themselves well at the Medical School Examinations. The cost in 1872-73 was supposed to be Rs. 720; in 1873-74 it will rise to Rs. 1,440; and in 1874-75 it will reach the maximum allowed, Rs. 2160.
1,560	392	
...	50	
70	...	
59,110	37,287	
4,800	3,200	
600	398	
720	456	
84	56	
144	96	The increased number of servants and guards was duly sanctioned by Government in No. 1608, dated November 23rd, 1871, and No. 2201, dated June 22nd, 1872.
5,880	3,784	
12,000	7,010	The Superintendents of the Lunatic Asylums at Lahore and Dehli yearly budget for the same provision to meet the contingent charges of their Asylums, but the expenditure seldom reaches the estimate.
3,000		The expenditure upon diet of, and clothing and bedding for, patients for the past five years has been—
...	3,253	In 1867-68 ... Rs. 8,565 „ 1868-69 ... „ 10,649 „ 1869-70 ... „ 13,049 „ 1870-71 ... „ 8,616 „ 1871-72 ... „ 11,868
27,228	18,253	being an average of Rs. 10,560 only. A provision of Rs. 12,000 has been taken, and a sum of Rs. 3,000 calculated in the same way is entered for Miscellaneous charges. The estimates submitted by the Superintendents for these charges amounted to Rs. 17,850.

GRANT 5.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals, of 1871-72.
		CHEMICAL EXAMINER'S DEPT.					
		Salary.					
		Chemical Examiner ...	...	...	...	...	...
		Establishment.					
	2	Clerks ...	672				
	3	Servants ...	156	828			
		Contingent Charges.					
		Miscellaneous ...	...	400	...	100	60
		Postage Charges.					
		Service Labels ...	...	60			
		Total CHEMICAL EXAMINER'S DEPT. ...	...	1,288	...	100	60
		SANITARY COMMISSIONER.					
		Salaries.					
1	1	Sanitary Commissioner ...	...	18,000	...	18,000	14,929
		Establishment.					
24	24	Clerks ...	9,060		9,780		8,086
5	8	Servants ...	588	9,648	288	10,068	384
		Contingent Charges.					
		Registration of Births, Deaths, &c.,	1,000		1,500		502
		Miscellaneous ...	1,240	2,240	1,240	2,740	1,738
		Travelling Expences.					
		Travelling allowances ...	...	4,000	...	4,800	1,248
		Postage Charges.					
		Service Labels ...	...		...		1,613
		Bearing Postage ...	...	1,200	...	2,400	
		Sanitary Works.					
		Sanitary Works ...	15,000		...	15,000	222
		Charges for possible epidemics,	2,000				
		Sanitation of villages, &c., ...	3,800	20,800	...		...
				55,888	...	53,008	28,722

MEDICAL.—(Concluded).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
...	...	Since the promotion of Dr. Brown to be Principal of the Lahore Medical School, the Chemical Examinership has been amalgamated with the Professorship of Chemistry in the School, and the consolidated salary is taken under Professors in the Medical School.
100	30	An estimate has been framed for a separate establishment for the Chemical Examiner's Office and Laboratory upon the supposition that Government will sanction the application for one preferred by the Chemical Examiner. The details of the establishment charges (proposed) are— 1 Clerk, on Rs. 40 per month. 1 Native Attendant, on Rs. 16 ditto. 2 Sweepers, on Rs. 4 each. 1 Bhisti, on Rs. 5. Hithorto, the Chemical Examiner has indented upon the services of the Clerks and servants of the Medical School for the performance of his works, but it is now stated that the extended operations of the School render impossible a continuance of this system. The provision under Miscellaneous is for Bazár chemicals.
100	30	
16,000	10,000	
9,060	5,778	
588	272	
1,000	96	The decrease in the Establishment was caused by a re-distribution sanctioned by Government in No. 259, dated 26th February 1872, though the decrease in the Sanitary Commissioner's Office Establishment is partly balanced by the sanction conveyed in No. 507, dated 11th April 1872, to the entertainment of a Sanitary Clerk at Bannu and Derah Gházi Khán.
1,214	614	
3,000	1,311	* A sum of Rs. 15,000 is entered year after year in the Budget to provide for Sanitary works, to be carried out at the instance of the Sanitary Commissioner, but no charge ever appears, though perhaps some expenditure will follow the publication of Government Circular No. 91-1762, dated 20th December 1872. The Sanitary Commissioner reports that some contemplated works are now under the consideration of Government, but the transfer of this provision and of the head to the Public Works Department is suggested; the only reason for its retention in the Civil side of the Budget seems that, before the abolition of Local Funds, such expenditure was exhibited under the Sanitary Funds.
	600	
1,200	111	
500	50*	The Sanitary Commissioner, after the experience of the cholera epidemic of last year, suggests a provision of Rs. 2,000 to meet any necessary expenditure in the event of another epidemic in 1873.
...	...	The head Sanitation of Villages requires explanation. It is a new head, and is intended to comprise the proposed expenditure by Local Rates' Committees on sanitary improvements, of course, of villages only.
32,462	18,832	

GRANT 6.—

	Budget Estimate. 1873-74.	Budget Estimate. 1872-73.	Actuals, 1871-72.
GOVERNMENT PRINTING ESTABLISHMENT ...	35,930	34,195	35,617
PRINTING CHARGES ...	78,622	87,235	81,809
LITHOGRAPHY ...	15,500	1,280	...
	1,30,052	1,22,710	1,17,426

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		6.—PRINTING.					
		GOVERNMENT PRINTING ESTABLISHMENT.					
1	1	Superintendent ...	3,750		3,900		3,853
2	5	Clerks, Printer and Examiners	4,980		1,620		875
48	70	Readers, Compositors, &c. ...	13,680		13,032		11,884
		Temporary Establishment ...	6,000		...		4,286
33	39	Servants ...	2,820		3,228		24,263
				31,230		21,780	
		Purchase of Stock, &c. ...	3,500		2,415		375
		Miscellaneous ...	1,200		4,000		6,033
		Postage Charges ...	...		6,000		6,048
				4,700		12,415	
			...	35,930		34,195	35,617
		PRINTING CHARGES.					
		Contribution to Department of Public Works Press. ...	...	...	...	3,000	3,000
		Revenue.					
		Treasury ...	7,500		8,510		
		Land Revenue ...	7,000		2,700		13,275
		Settlement ...	5,100		5,708		
		Forest ...	2,750		...		...
		Excise ...	142		142		147
		Assessed Taxes ...	2,000		2,000		10
		Salt ...	2,800		2,050		1,806
				27,292		21,110	
		Administration.					
		Military Secretary ...	...		...		
		Financial Commissioner ...	6,000		18,000		12,695
		Commissioner ...	2,100		2,100		
		Accountant-General ...	4,000		3,500		
		Currency ...	500		400	...	1
				12,600		24,000	

PRINTING.

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.
35,750	22,683
72,000	40,598
15,500	9,863
1,23,250	73,144

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
3,750	2,312	
4,980	2,297	
13,000	6,293	
6,000	3,512	
2,820	1,699	
3,000	1,020	
2,200	5,550	
...	...	Provision was by mistake made for Postage Charges in the Budget of 1873-74.
35,750	22,683	
...	9,382	The transactions of this head are erroneously shown here. Under the old system, a contribution of Rs. 3,000 was paid annually by *Local* Funds to the Department of Public Works Press for the performance of the Controller's Local Funds printing work. Now that the bulk of the Department of Public Works is Provincial, and that Provincial Services and Local Funds are one, the whole cost of the Department of Public Works Press is charged to Public Works Establishments under Grant 8, and an annual deduction made from the total thus charged for the share portioned off to the Irrigation and Guaranteed Railway Branches of the Department of Public Works.
...	3,141	
...	2,282	
...	649	
...	...	
...	19	
...	...	
...	123	
...	9	
...	2,487	
...	575	
...	679	
...	185	

GRANT 6.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		Judicial.					
		Chief Court ...	6,000		6,000		27,562
		Government Advocate ...	50		50		
		Small Cause Court ...	10,000		1,940		
		Civil and Criminal Court ...		16,050	14,460	22,450	
		Miscellaneous.					
		Jail ...	4,760		4,720		...
		Marine ...	...		...		42
		Registration ...	...		...		...
		Education ...	2,750		2,750		2,199
		Medical ...	3,080		3,380		1,840
		Police ...	12,090		5,825		18,452
		Railway Police ...					780
		Miscellaneous ...	...	22,680	...	16,675	...
			...	78,622	...	87,235	81,809
		LITHOGRAPHY ...	...	15,000	...	1,280	...

GRANT 7.—

	Budget Estimate. 1873-74.	Budget Estimate. 1872-73.	Actuals of 1871-72.
COLLECTION AND MANAGEMENT ...	1,39,786	1,37,337	71,088
DISTRICT DAK ...	1,41,196	1,26,016	87,228
SCIENTIFIC INSTITUTIONS ...	16,724	14,304	10,915
ACCOMMODATION FOR TRAVELLERS ...	52,692	50,527	37,964
EXAMINATION CHARGES ...	1,000	600	394
TRADES STATISTICS ...	11,778	12,781	11,047
INVESTMENTS (NAZUL) ...	11,840	23,000	18,614
ARBORICULTURE ...	87,385	61,540	77,516
MISCELLANEOUS ...	42,349	26,841	29,026
	5,04,750	4,52,946	3,43,792

PRINTING.—(Concluded.)

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
...	1,967	Printing bills as a general rule are not discharged either regularly or punctually, so that the 8 months' Actuals form no basis of estimate for either year, and it is difficult to estimate the result of the recent orders deferring the duty of supplying printing forms to Heads of Departments. Economy was the chief reason which prompted those orders, and a decrease in expenditure ought reasonably to be expected, which the estimates for 1873-74 do not provide for.
...	5	
...	962	
...	4,048	
...	2,341	
...	...	
...	352	
...	374	
...	525	
...	6,951	
...	114	
...	3,428	
72,000	40,598	
15,500	9,863	It is not yet easy to divide accurately the amount required for Printing and that required for Lithography.

MISCELLANEOUS.

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
1,23,776	64,476	
1,31,500	79,331	
15,224	8,208	
46,742	27,307	
1,000	699	
11,500	7,240	
37,050	19,951	
63,540	25,370	
35,566	21,429	
4,65,898	2,54,011	

GRANT—7

Numbers. 1872-73.	Numbers. 1873-74		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		7.—MISCELLANEOUS.					
		COLLECTION AND MANAGEMENT.					
		Lambardar's percentage on new Cess ...	...	69,914	...	64,206	18,203
7		Civil Account and Audit ...	...	9,472	...	5,690	3,679
		Miscellaneous.					
	9	Establishment ...	1,982		3,780		9,921
		Contingencies ...	50	2,032		3,780	...
		Postage Charges ...	...	485	...	...	...
			...	81,903	...	73,676	31,803
		Cattle Trespass Act.					
	644	Pay of Pound-keepers, &c. ...	27,017	...	27,083	...	19,665
		Contingent Charges ...	4,393	...	982	...	1,083
			...	31,410	...	28,065	20,748
		Ferries.					
	175	Establishment ...	17,370	...	33,548	...	17,959
		Contingencies ...	5,148	...	2,048	...	578
			...	22,518		35,596	18,537
		Toll Bars.					
	34	Establishment ...	3,864				
		Contingencies ...	91				
				3,955			...
			...	1,39,786	...	1,37,337	71,088
		DISTRICT DAK.					
		Control ...	27,516	...	17,640	...	5,758
		Conveyance of mails ...	62,760	...	60,216	...	71,221
		Distribution of letters ...	42,000	...	38,160	...	
		Contingencies ...	8,920	...	10,000	1,26,016	10,249
			...	1,41,196	...	1,26,016	87,228

MISCELLANEOUS.—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
65,000	33,822	In 1871-72 many District Officers credited to Government the new cess *net* collections, and consequently the charge for percentage is small.
5,690	2,707	Provision has been entered for the extra establishment applied for by the Accountant-General in anticipation of His Honor's sanction.
1,982	1,917	
70	45	It is apparent from the actual expenditure to date that further progress is needed towards a correct exhibition of the charges for Establishments described and debited as Miscellaneous. The Actuals of 1871-72 includes Toll Bar Establishment.
...	4	
72,742	38,495	
24,700	13,361	Fixed contingencies are now shown under the head Contingencies. Several new Cattle Pounds have been opened, chiefly in Siálkot, Amritsar and Jhang. Karnál used too to credit receipts after deduction of the charges and this practice has been stopped.
3,000	1,769	
27,700	15,130	
17,370	9,132	In the Budget for 1872-73 some Ferry Police Establishment was mixed up with the ordinary Ferry Establishments. It is difficult to separate the two descriptions of Establishment.
2,000	621	
19,370	9,753	
3,864	1,034	Toll Bar Establishments and charges have been shown separately this year.
100	64	
3,964	1,098	
1,23,776	64,470	
22,500	12,966	The large increase under District Dák Establishment represents the Establishments sanctioned at the Postmaster-General's instance by Government in No. 843, dated 24th July 1872. The notice of Government is invited to the fact that, though the expenditure has been largely increased since the introduction of the Provincial Service Scheme, an allotment of Rs. 45,000 only was assigned for this purpose from Imperial Revenues. The cess collections amount to Rs. 55,883 only. So that the account for District Dâk transactions for 1873-74 stands thus:— Receipts Rs. 1,00,883, Charges Rs. 1,41,196, leaving a deficit of Rs. 40,363, to be borne by the General Provincial Resources. The revised Establishments were entertained on the 1st August 1872.
59,210	37,473	
44,000	25,346	
5,790	3,546	
1,31,500	79,331	

GRANT 7.—

Numbers. 1872-73.	Numbers. 1873-74		Budget Estimate, 1873-74.		Budget Estimate, 1872-73		Actuals of 1871-72
		SCIENTIFIC INSTITUTIONS.					
		Museums.					
		Establishment ...	1,644		1,200		1,200
		Contingencies ...	3,356	5,000	1,800	3,000	2,677
		Menageries.					
		Establishment ...	1,200		1,200		1,200
		Contingencies ...	1,200		1,610		1,274
		Grants-in-aid ...	300	2,700	280	3,090	53
		Meteorological Observers ...	...	960	...	600	878
		Agri-Horticultural Society					
		Grant-in-aid ...	3,600		3,600		3,480
		Subscriptions ...	4,440	8,040	3,480	7,080	...
		Miscellaneous (Establishment)	...	24	...	534	153
			...	16,724	...	14,304	10,915
		ACCOMMODATION FOR TRAVELLERS.					
		Staging Bungalows.					
	255	Establishment ...	17,370		18,428		16,129
		Contingencies ...	8,715	26,085	8,791	27,219	3,209
		Serais, &c.					
	382	Establishment ...	20,372		20,426		18,024
		Contingencies ...	6,235	26,607	2,882	23,308	602
			...	52,692	...	50,527	37,964
		EXAMINATION CHARGES ...	...	1,000	...	600	394
		TRADES STATISTICS ...	...	11,778	...	12,781	11,047
		INVESTMENTS (NAZUL).					
		Government securities purchased,	11,740	...	23,000		18,614
		Incidental Charges ...	100	...	...	...	...
			...	11,840	...	23,000	18,614
		ARBORICULTURE.					
		Establishments and fixed Charges	..				
		Nurseries ...	...	87,385	...	61,540	77,516
		Other Charges ...	...				
			...	87,385	...	61,540	77,516

MISCELLANEOUS.—(Continued).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
1,644	395	In the Actuals and Estimate for 1873-74 the Dehli and Peshâwar Museum charges have been added, whilst in the Budget for 1872-73 only the Lahore Establishment was shown.
3,000	952	
1,200	400	
1,200	400	
300	810	
800	451	Increased Establishment sanctioned at a monthly lump sum of Rs. 80 for the Province by No. 255, dated 26th February 1872.
3,600	2,520	Several districts last year neglected to make provision for their subscriptions to the Agri-Horticultural Society, and hence double provision is made in 1873-74 to make up for that neglect, and six districts subscribe at the double rate—Rs. 240. The grant-in-aid is given by Lahore in lieu of a subscription.
3,480	2,280	
15,224	8,208	
17,370	12,187	The cause of the decrease in Establishment is the exclusion of fixed contingencies from that head.
6,000	3,352	
20,372	10,941	The same remark applies to Serais' Etablishment.
3,000	827	The provision for contingencies includes— Rs. 1,250 in Gujránwála, „ 1,400 in Hoshiárpúr, „ 525 in Gurgáon,
46,742	27,307	
1,000	699	for improvement of encamping grounds and serais.
11,500	7,240	
36,950	19,950	The Regular has been proved upon the supposition that all the monies available will be invested before the close of the year. Theoretically, all receipts should be at once invested, and, as stated on the Receipt side, a sum of Rs. 17,000 is ready for investment, and the sum total of anticipated receipts is therefore set down in the Budget for 1873-74 as the charge.
100	1	
37,050	19,951	
	12,555	It is probable as the season progresses that the whole grant will be expended in addition to the extra grant of Rs. 2,000 sanctioned for Jhang.
63,540	9,639	
	3,176	
63,540	25,370	

GRANT 7.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		MISCELLANEOUS.					
		Allowances to Civil Servants out of employ ...	...	...	...	...	829
		CHARITABLE DONATIONS.					
		Interring Paupers ...	1,051		1,028		
		Maintenance of indigent, &c., persons ...	5,776		2,479		2,878
		Other charges ...	760		328		
				7,587		3,835	
		Destruction of wild animals ...	...	11,930	...	14,410	10,480
		Books and Publications purchased by Government ...	...	2,180	...	1,000	788
		Conservancy Charges ...	...	1,834	...	1,284	1,363
		Miscellaneous and Unforeseen Charges.					
		Śansi Reformatories ...	2,030		3,000		1,993
		Marriage Dowries ...	2,300		2,700		200
		Shish Mehal ...	612		612		612
		Rewards to Native Hakims ...	12,624		...		100
		Miscellaneous ...	1,250	17,816	...	6,312	9,783
				42,349		26,841	29,026

GRANT 8.—

	Budget Estimate. 1873-74.	Budget Estimate. 1872-73.	Actuals, 1871-72.
COMMUNICATIONS ...	14,85,000	22,72,150	16,32,992
CIVIL BUILDINGS ...	8,75,000	10,10,500	3,23,881
MISCELLANEOUS PUBLIC IMPROVEMENTS ...	90,000	1,39,650	1,06,725
AGRICULTURAL ...	...	26,410	...
PETTY CONSTRUCTION AND REPAIRS ...	...	1,68,390	64,023
ESTABLISHMENTS ...	7,04,150	6,45,700	4,73,569
TOOLS AND PLANT ...	35,000	25,000	10,906
RESERVE ...	...	89,050	...
CEMETERIES ...	10,357	5,572	5,037
MISCELLANEOUS ...	18,138	21,890	65,062
UNDISTRIBUTED ...	7,99,435	...	...
	40,17,080	44,04,312	26,82,195

MISCELLANEOUS.—(Concluded.)

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
...	...	No charge has been made for the first head. Mr. Cordery was the Civil Servant out of employ in 1871-72, but a charge so seldom occurs in the Punjab that no provision is needed.
700	355	
3,500	2,311	
760	510	
10,500	4,009	
2,180	1,596	The number of books to be purchased by Government under Act XXV. of 1867 is annually increasing, and must keep pace with the publications.
1,784	535	A conservancy grant-in-aid is given annually to the Lahore Municipality, and similar grants for Kohát and Gurgáon are proposed.
2,030	579	
1,500	840	
612	408	
...	...	Several Local Rates' Committees have proposed large sums as rewards to Hakims. This head might with advantage be transferred to the Medical Grant.
12,000	10,286	The large expenditure under "Miscellaneous" includes Rs. 5,000 sanctioned for the reception of the Viceroy at Lahore, and nearly Rs. 3,000 expended as cholera charges.
35,566	21,429	

PUBLIC WORKS.

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.
17,01,000	5,63,781
8,55,000	96,728
98,000	64,563
25,000	7,314
...	47,664
5,88,350	2,63,716
25,000	23,555
...	...
6,480	3,820
20,150	1,042
...	...
33,18,980	10,25,073

GRANT 8.—

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		8.—PUBLIC WORKS.					
		COMMUNICATIONS.					
		Original Works ...	4,35,000		8,36,280		5,66,527
		Repairs ...	10,50,000	14,85,000	14,35,870	22,72,150	10,66,465
		CIVIL BUILDINGS.					
		Original Works ...	7,50,000		8,87,600		2,33,797
		Repairs ...	1,25,000	8,75,000	1,22,900	10,10,500	90,084
		MISCELLANEOUS PUBLIC IMPROVEMENTS.					
		Original Works ...	15,000		33,350		35,026
		Repairs ...	75,000	90,000	1,06,300	1,39,650	71,699
		Undistributed ...	...	7,99,435	...	...	...
		AGRICULTURAL.					
		Original Works ...	...	...	10,500		...
		Repairs ...	...	...	15,910	26,410	...
		PETTY CONSTRUCTION AND REPAIRS.					
		Jails ...	...	...	12,691		9,322
		Registration ...	..	Included under Civil Buildings, Repairs and Original Works.	...		...
		Police ...	...		92,200		34,312
		Education ...	...		24,506		...
		Land Revenue ...	...		17,448		20,389
		Excise ...	...		6,865		
		Judicial ...	...		14,680	1,68,390	
				32,49,435		36,17,100	21,26,621
		ESTABLISHMENTS.					
		Direction ...	...		...		96,281
		Account ...	...	7,04,150	...	6,45,700	26,116
		Construction ...	...		...		3,57,172
			...	7,04,150		6,45,700	4,73,569
		TOOLS AND PLANT.					
		Share of Tools and Plant ...	...	35,000	25,000		10,906
		Stock ...	...	...	...	25,000	...
		RESERVE ...	...	...	...	89,050	...

PUBLIC WORKS.—(Continued.)

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	REMARKS.
5,34,000	1,83,066	The column Actuals of eight months in this instance contains the actual expenditure of six months only, as the Public Works Accounts are slow comparatively in compilation. The figures for 1873-74 and 1872-73 have been obtained demi-officially from the Public Works Department. The Public Works Budgets are not yet ready.
11,67,000	3,80,715	
7,50,000	77,570	
1,05,000	19,158	
33,000	21,902	
65,000	42,661	
...	...	As the Public Works Department have not yet completed the Budget Estimate of Public Works expenditure from the new Cess, the amount is entered in the Budget as undistributed.
19,000	4,136	
6,000	3,178	
...	5,042	
Included under Civil Buildings.	...	The Public Works Department propose to include all petty construction and repairs under Civil Buildings—New Works and Repairs—and to abolish the separate head of Petty Construction and Repairs.
	27,872	
	6,851	
	4,252	
	1,429	
	2,218	
26,79,000	7,80,050	
...	93,851	
...	30,544	
5,90,350	1,39,321	
5,90,350	2,63,716	
25,000	3,765	
	—27,320	
25,000	—23,555	
...		

GRANT 8.—

Numbers. 1872-73.	Numbers. 1873-74		Budget Estimate, 1873-74		Budget Estimate, 1872-73.		Actuals, 1871-72.
		CEMETERIES.					
		Establishments ...	8,078		5,572		5,037
		Improvement and Repairs ...	2,279	10,357	...	5,572	...
						5,572	5,037
		MISCELLANEOUS.					
		Share of Ferry Receipts due to other Governments ...	...	18,138	...	21,890	23,063
		Increase value of Provincial Public Works Stocks ...	...	...	...	...	41,999
				18,138		21,890	65,062

GRANT 9.—

		9.—REFUNDS.					
		Road Cess ...	...				
		New Cesses ...	...				
		Educational Cess ...	...				
		District Dâk Cess ...	...	10,000		6,000	10,171
		Jail ...	...				
		Public Works ...	...				
		Miscellaneous ...	...				
				10,000		6,000	10,171

GRANT 10.—

	Budget Estimate. 1873-74.	Budget Estimate. 1872-73.	Actual of 1871-72.
OFFICE AND HOUSE RENT	Included under Grant 8, Public Works.	25,322	23,501
MUNICIPAL RATES AND TAXES		...	...
		25,322	23,501

Numbers. 1872-73.	Numbers. 1873-74.		Budget Estimate, 1873-74.		Budget Estimate, 1872-73.		Actuals of 1871-72.
		10.—OFFICE RENT, &c.					
		OFFICE AND HOUSE RENT.					
		Deputy Commissioners ...	...	Included in the head Civil Buildings under Grant 8, Public Works.	396		363
		Settlement ...	...		7,346		4,275
		Forest ...	...		4,560		2,887
		Small Cause Courts ...	...		120		110
		Cantonment Magistrates ...	...		3,600		3,400
		Administration ...	...		2,580		780
		Public Works Department ...	...		1,080		1,126
		Salt ...	...		...		526
		Sanitary Commissioner ...	...		840		...
		Education ...	...		1,260		2,167
		Marine ...	...		...		1,140
		Registration ...	...		600		450
		Police ...	...		2,940		6,277
						25,322	23,501
		MUNICIPAL RATES AND TAXES,	...	...	...	...	...

PUBLIC WORKS.—(*Concluded*).

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	
...	3,384	A separate communication will be made regarding Cemetery Establishments.
6,480	436	
6,480	3,820	
20,138	1,042	Shares of Ferry Receipts are due to the North-Western Provinces Government for the Jumna Ferries in the Dehli and Gurgáon Districts, and to the Kashmír Government for the Jhelam Ferries in the Ráwalpindi District. They are paid at the close of the year, when the exact amount of Ferry collections for the year is known.
...	...	
20,138	1,042	

REFUNDS.

9,000	8,020	The large actuals under Road and new Cess are virtually mere matters of account, and represent the adjustments necessitated by, and consequent upon, the remission of one per cent. of the Road Cess where levied at two per cent.
7,000	6,952	
50	33	
...	...	
2,890	2,890	The Jail and Public Works Refunds are adjustments of erroneously credited receipts in 1871-72. Under Miscellaneous the heavy refund represents a refund of Municipal Revenue erroneously credited to Provincial Service Receipts in 1871-72.
5,500	5,389	
10,000	9,334	
34,440	32,618	A lump estimate of Rs. 10,000 has been estimated for 1873-74, as it is impossible to foresee errors.

OFFICE RENT, MUNICIPAL RATES, &c.

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	
34,606	22,752	
...	...	
34,606	22,752	

Regular Estimate, 1872-73.	Actuals, 8 months, 1872-73.	
396	264	The Public Works Department propose to provide for house or office rent out of allotment of 40 lakhs assigned to that department.
6,700	3,937	
2,890	1,425	
120	90	
3,600	2,560	
3,210	2,885	
6,000	2,680	
...	863	Office rent, &c., to Salt Officers has been erroneously shown here; such a charge should be taken to the Salt Grant in the Imperial Accounts.
840	560	
2,500	1,825	
...	...	
600	500	
7,750	5,163	
34,606	22,752	
...	...	This head is at present blank.

STATEMENT OF PROPOSED TOTAL COLLECTIONS AND OF

1	2	3	4	5	6	7	8	9	10
Estimated Collections, 1873-74. Old Cesses.		District.	New Cess.			Education.		Civil percentages as per para. 3 of Govt. P. Resolution 1146, December 19th, 1871.	Total Civil (first) Charge (8+9).
Road.	Educational.		Estimated Gross Collections, 1873-74.	Lambardár's percentages.	Estimated Net Collections, 1873-74 (4—5).	Total to be borne locally.	Balance after deducting Educational Cess (7—2).		
9,661	7,751	Dehli ...	59,474	2,974	56,500	15,297	7,546	5,650	13,196
11,113	11,213	Gurgáon ...	69,126	3,441	65,685	19,533	8,320	6,568	14,888
9,000	8,900	Karnál ...	54,892	2,744	52,148	13,794	4,894	5,215	10,109
4,305	4,418	Hissár ...	26,875	1,344	25,531	7,249	2,831	2,553	5,384
8,900	5,730	Rohtak ...	56,110	2,806	53,304	12,848	7,118	5,330	12,448
1,909	1,909	Sirsa ...	12,155	610	11,545	3,594	1,685	1,154	2,839
13,000	13,000	Ambálah ...	80,394	4,020	76,374	18,372	5,372	7,637	13,009
9,500	9,500	Ludiánah ...	9,54 00	2,970	56,430	14,250	4,750	5,643	10,393
...	107	Simla ...	926	49	877	678	571	88	659
13,200	13,200	Jálandhar ...	82,997	4,152	78,845	20,892	7,692	7,884	15,576
13,786	13,786	Hoshiárpúr ...	86,163	4,308	81,855	18,959	5,173	8,185	13,358
6,230	7,049	Kángra ...	48,260	2,540	45,720	11,745	4,696	4,572	9,268
11,000	11,000	Amritsar ...	66,000	3,300	62,700	24,432	13,432	6,270	19,702
12,930	12,930	Gurdáspúr ...	82,110	4,105	78,005	19,711	6,781	7,800	14,581
12,220	12,250	Siálkot ...	76,200	3,810	72,390	22,133	9,883	7,239	17,122
7,000	7,000	Lahore ...	45,000	2,250	42,750	14,720	7,720	4,275	11,995
6,314	6,314	Gujránwála ...	39,418	1,970	37,448	10,731	4,417	3,745	8,162
6,378	6,378	Fírozpúr ...	37,819	1,887	35,932	12,257	5,879	3,593	9,472
7,525	7,525	Ráwalpindi ...	46,050	2,300	43,750	11,983	4,458	4,375	8,833
6,376	6,376	Jhelam ...	39,350	1,961	37,389	11,573	5,197	3,739	8,936
6,260	6,260	Gujrát ...	40,960	1,950	39,010	9,184	2,924	3,901	6,825
4,450	4,432	Shahpúr ...	27,000	1,286	25,714	6,602	2,170	2,571	4,741
5,441	5,441	Multán ...	34,009	1,700	32,309	10,016	4,575	3,231	7,806
2,946	3,124	Jhang ...	18,412	921	17,491	7,099	3,975	1,749	5,724
3,100	3,200	Montgomery ...	22,630	1,130	21,500	4,968	1,768	2,150	3,918
5,288	5,288	Muzaffargarh ...	33,429	1,737	31,692	7,589	2,301	3,169	5,470
4,406	4,406	Bannú ...	25,657	1,283	24,374	5,556	1,150	2,437	3,587
4,500	4,500	D. Ismail Khán ...	27,000	1,350	25,650	6,138	1,638	2,565	4,203
3,160	5,100	D. G. Khán ...	19,425	925	18,500	9,477	4,377	1,850	6,227
7,200	7,200	Pesháwar ...	49,700	2,485	47,215	10,796	3,596	4,721	8,317
3,000	3,000	Hazára ...	18,750	938	17,812	3,696	696	1,781	2,477
996	996	Kohát ...	6,844	668	6,176	1,320	324	618	942
2,21,094	2,19,283		13,92,535	69,914	13,22,621	3,67,192	1,47,909	1,32,258	2,80,167

Against Simla no grants-in-aid are charged, but against Hazára a lump charge of Rs. 3,000, in addition to the small regular vernacular school establishment, is entered, as it is supposed that the Educational Cess now levied for the first time will be expended upon education.

LAHORE:
The 27th January 1873.

ASSIGNMENTS UNDER ACT XX. OF 1871.

11	12	13	14	15	16	17	18	19	20	21
Balance of New Cess (6—10).	Total at disposal of Local Rates Committee (1+11.)	Proposals by Committees for Civil Charges.					Total 13 to 17.	Amount of Cesses after deduction of Civil Charges, 12—18.	Proposed contribution to Public Works Department for supervision.	Net amount at disposal of Committee for Public Works 19—(20+21.)
		Dispensaries.	Arboriculture.	Agri-Horticultural Society.	Sanitation.	Miscellaneous.				
43,304	52,965	1,316	4,000	120	...	...	5,436	47,529	7,129	40,400
50,797	61,910	2,004	1,500	...	...	...	3,504	58,406	8,761	49,645
42,039	51,039	4,684	3,085	240	...	480	8,489	42,550	6,383	36,167
20,147	24,452	1,942	1,870	...	...	...	3,812	20,640	3,096	17,544
40,856	49,756	3,408	5,000	120	...	360	8,888	40,868	6,130	34,738
8,706	10,615	912	1,000	240	...	...	2,152	8,463	1,269	7,194
63,365	76,365	4,068	8,600	120	...	...	12,788	63,577	9,537	54,040
46,037	55,537	1,872	5,500	120	...	200	7,692	47,845	7,177	40,668
218	218	...	...	...	...	...	...	218	33	185
63,269	76,469	9,516	2,800	120	1,200	980	14,616	61,853	9,278	52,575
68,497	82,283	2,484	1,900	120	...	1,000	5,504	76,779	11,517	65,262
36,452	42,682	4,293	1,600	120	...	1,954	7,967	34,715	5,207	29,508
42,998	53,998	11,024	5,000	120	...	...	16,144	37,854	5,678	32,176
63,424	76,354	4,224	2,000	240	...	...	6,464	69,890	10,484	59,406
55,268	67,488	10,200	5,500	120	...	3,000	18,820	48,668	7,300	41,368
30,755	37,755	4,485	1,500	...	2,000	300	8,288	29,467	4,420	25,047
29,286	35,600	4,488	3,800	120	...	3,460	11,868	23,732	3,560	20,172
26,460	32,838	1,656	2,880	...	...	...	4,536	28,302	4,245	24,057
34,917	42,442	3,860	480	120	...	...	4,460	37,982	5,697	32,285
28,453	34,829	3,384	3,450	120	...	240	7,194	27,635	4,145	23,490
32,185	38,445	576	2,000	120	...	...	2,696	35,749	5,362	30,387
20,973	25,423	1,908	4,320	240	...	...	6,468	18,955	2,843	16,112
24,503	29,944	3,576	2,000	240	...	...	5,816	24,128	3,619	20,509
11,767	14,713	2,904	4,000	240	...	200	7,344	7,369	1,105	6,264
17,582	20,682	1,152	1,000	120	...	...	2,272	18,410	2,762	15,648
26,222	31,510	1,272	3,000	240	600	600	5,712	25,798	3,870	21,928
20,787	25,193	1,968	1,220	120	...	...	3,308	21,885	3,283	18,602
21,447	25,947	5,040	1,500	240	...	100	6,880	19,067	2,860	16,207
12,273	15,433	1,212	1,000	240	...	...	2,452	12,981	1,947	10,934
38,898	46,098	4,032	4,580	120	...	...	8,732	37,366	5,605	31,761
15,335	18,335	3,012	500	120	...	...	3,632	14,703	2,205	12,498
5,234	6,230	3,130	800	240	...	50	4,220	2,010	302	1,708
10,42,454	12,63,548	1,09,605	87,385	4,440	3,800	12,924	2,18,154	10,45,394	1,56,809	8,88,585

The whole cost of Dispensaries, with the exception of travelling allowances and the contingent charges of the Mayo Hospital (Rs. 2,808), have been thrown upon the Cess. As the Murree Dispensary was not exempted last year, there seems no reason why any sanitarium dispensary should be exempted except, perhaps, that of Simla.

L. C. PROBYN,

Accountant-General.

OUDH PROVINCE.

ABSTRACT

ESTIMATE OF PROVINCIAL SERVICES AND LOCAL FUNDS.

RECEIPTS

FOR 1873-74.

	Revenues and Receipts.	Provincial Services.				Lo
		Actuals of 1871-72.	*Estimates* 1872-73. Budget.	*Estimates* 1872-73. Regular.	Estimate of 1873-74.	Actuals of 1871-72.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Opening Balance, ...	93,990	..	80,650 −23424	3,05,096 −23424	10,85,365
	I.—IMPERIAL ALLOTMENT.					
1	Allotment,...	21,14,510 −7,510	21,51,740	21,56,900	22,41,900	...
	II.—TAXES, RATES, AND CESSES.					
1	On Lands,...	...	...	...	...	*7,41,351
2	„ Houses, ...	...	...	...	...	*1,891
3	Octroi, ...	...	...	...	...	...
4	Licenses, ...	...	...	...	...	*556
5	Miscellaneous, ...	...	...	...	...	125
		...	...	...	...	7,43,923
	III.—DEPARTMENTAL RECEIPTS.					
1	Jails, ...	26,964	30,016	29,000	30,000	...
2	Registration, ...	53,141	75,000	86,800	86,000	...
3	Police, ...	5,482	1,600	19,050	6,670	*52,241
4	Education,...	34,952 −15,914	23,572	24,940	25,170	16,853 +15,914
5	Medical, ...	...	...	...	...	...
6	Printing, ...	4	...	300	300	...
		1,20,543 −15,914	1,30,188	1,60,090	1,48,140	69,094 +15,914
	IV.—MISCELLANEOUS RECEIPTS.					
1	Tolls, ...	...	...	...	...	1,22,466
2	Interest, ...	...	...	...	...	*39,578
3	Rents, ...	...	...	...	...	*94,693
4	Sale of Lands, Houses, &c., ..	...	...	...	...	*1,053
5	Fees and Fines, ...	...	...	550	300	*92,770
6	Voluntary Contributions, ...	...	...	...	...	*31,586 +7,510
7	Sundry Receipts, ...	...	...	...	...	*36,657
		...	...	550	300	4,18,803 +7,510
	V.—PUBLIC WORKS.	6,729	8,500	1,91,450	5,500	19,111
	Total Revenues and Receipts, ...	22,41,782 −23424	22,90,428	25,08,990	23,95,840	12,50,931 +23424
	Grand Total, ...	23,35,772 −23424	...	25,89,640 −23424	27,00,936 −23424	23,36,296 +23424

* Inclusive of the following Funds

Village Chowkeedaree Fund, Putwaree Fund, Police Chunda (Remount) Fund, Infanticide Fund,

CAL FUNDS.			MUNICIPALITIES.				TOTAL.			
Estimates 1872-73.		Estimate of 1873-74.	Actuals of 1871-72.	*Estimates* 1872-73.		Estimate of 1873-74.	Actuals of 1871-72.	*Estimates* 1872-73.		Estimate of 1873-74.
Budget.	Regular.			Budget.	Regular.			Budget.	Regular.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	13,83,592 + 23424	16,36,776 + 23424	70,433	...	53,175	2,645	12,49,788	...	15,17,417	19,44,517
...	...	...	...	...	...	...	21,14,510 − 7510	21,51,740	21,56,900	22,41,900
*7,83,909	*8,15,485	*7,90,527	...	...	...	...	7,41,351	7,83,909	8,15,485	7,90,527
*3,396	*780	*8,200	12,291	12,419	9,540	7,690	14,182	15,815	10,320	15,890
...	...	...	3,65,105	3,83,893	3,44,610	3,58,480	3,65,105	3,83,893	3,44,610	3,58,480
...	*25,420	...	1,271	3,450	2,350	2,800	1,827	3,450	27,770	2,800
150	75	50	3,690	11,710	4,140	11,550	3,815	11,860	4,215	11,600
7,87,455	8,41,760	7,98,777	3,82,357	4,11,472	3,60,640	3,80,520	11,26,280	11,98,927	12,02,400	11,79,297
...	...	...	...	...	...	...	26,964	30,016	29,000	30,000
...	...	..	...	...	...	...	53,141	75,000	86,800	86,000
*46,749	*29,860	*44,135	...	...	...	...	57,723	48,349	48,910	50,805
19,011	14,900	11,167	...	...	...	...	51,805	42,583	39,840	36,337
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	4	...	300	300
65,760	44,760	55,302	...	...	...	...	1,89,637	1,95,948	2,04,850	2,03,442
1,33,456	1,36,650	1,28,273	...	3,000	3,050	3,000	1,22,466	1,36,456	1,39,700	1,31,273
*42,650	*32,856	*37,741	...	60	...	60	39,578	42,710	32,856	37,801
*87,944	*69,250	*72,626	14,350	26,670	9,000	31,387	1,09,049	1,14,614	78,250	1,04,013
...	*58,664	...	150	...	...	...	1,209	...	58,664	...
*64,520	*74,886	*57,511	4,920	6,290	8,770	4,660	97,696	70,810	84,206	62,471
*18,117	*17,479	*20,866	198	4,500	550	...	31,784 + 7510	22,617	18,029	20,866
*7,431	*24,755	*7,559	29,710	8,559	17,840	8,230	66,373	15,990	42,595	15,789
3,54,118	4,14,540	3,24,576	49,352	49,079	39,210	47,337	4,68,155 + 7510	4,03,197	4,54,300	3,72,213
2,240	1,400	2,093	...	...	..	...	25,840	10,740	1,92,850	7,593
12,09,573	13,02,460	11,80,748	4,31,709	4,60,551	3,99,850	4,27,857	39,24,422	39,60,552	42,11,300	40,04,445
...	26,86,052 + 23424	28,17,524 + 23424	5,02,142	...	4,53,025	4,30,502	51,74,210	...	57,28,717	59,48,962

that carry forward their balances:—

Dispensary Fund, King's Hospital Fund, Charity Fund, Record Fund and Cantonment Fund.

OUDH PROVINCE.

ABSTRACT

ESTIMATE OF PROVINCIAL SERVICES AND LOCAL FUNDS

EXPENDITURE,

FOR 1873-74.

Oudh Province—Abstract Estimate of Provincial

	Expenditure.	Provincial Services.				Local.		
		Actuals of 1871-72.	*Estimates* 1872-73.		Estimate of 1873-74.	Actuals of 1871-72.	*Estimates* 1872-73.	
			Budget.	Regular.			Budget.	Regular.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Refunds, ...	...	...	1,850	1,570	...	...	5,850
2	Collection of Taxes and Cesses, ...	...	...	...	...	...	...	...
3	Jails, ...	1,81,193	2,39,181	2,65,950	2,48,948	...	...	...
4	Registration, ...	27,718	53,600	56,150	56,435	...	...	...
5	Police, ...	9,34,795	9,42,413	10,45,460	9,44,388	*1,22,046	*1,27,826	*98,430
6	Education, ...	2,47,402	2,79,712	2,31,230	2,73,316	1,69,698	2,81,398	1,95,200
7	Medical, ...	71,115	97,102	84,060	1,74,642	*57,061	*99,717	*82,808
8	Printing, ...	75,521	86,580	68,500	87,913	...	...	...
9	Minor Establishments, *viz.*							
	(*a.*) General Management, ...	...	...	...	...	*15,599	*25,542	*21,291
	(*b.*) Collection of Tolls, Rents, &c., ...	...	...	...	...	*7,442	*6,794	*11,690
	(*c.*) Collection of Cattle Trespass Fines,	...	...	...	...	12,302	21,472	9,500
	(*d.*) Cemeteries, ...	1,064 +7	1,280	1,100	1,269	...	...	...
	(*e.*) District Post, ...	...	...	...	...	36,257	41,500	37,150
	(*f.*) Miscellaneous, ...	..	...	...	...	*21,346	*11,674	*18,050
10	Office Rents, &c., ...	967 + 44	780	980	684	...	...	...
11	Miscellaneous, ...	...	33,757	29,264	24,615	*54,743	*42,940	*43,120
12	Contributions, ...	...	..	..	...	...	...	...
13	Public Works, ...	7,15,347 −45	6,53,820	5,00,000	6,89,963	*4,56,210	*6,72,325	*5,26,187
	Total Expenditure, ...	22,55,122	23,88,225	22,84,544	25,03,743	9,52,704	13,31,188	10,49,276
	Closing Balance, ...	80,650 −23424	...	3,05,096 −23424	1,97,193 −23424	13,83,592 +23424	...	16,36,776 +23424
	Grand Total, ...	23,35,772 −23424	...	25,89,640 −23424	27,00,936 −23424	23,36,296 +23424	...	26,86,052 +23424

Inclusive of the following Funds that carry forward their balances. Village Chowkeedaree Fund, Police Chunda (Remount) Fund,

Services and Local Funds Expenditure for 1873-74.

Funds.	Municipalities.				Total.			
		Estimates 1872-73.				*Estimates* 1872-73.		
Estimate of 1873-74.	Actuals of 1871-72.	Budget.	Regular.	Estimate of 1873-74.	Actuals of 1871-72.	Budget.	Regular.	Estimate of 1873-74.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
650	...	...	...	...	...	...	7,700	2,220
...	56,069	57,052	54,770	57,913	56,069	57,052	54,770	57,913
...	...	...	...	...	1,81,193	2,39,181	2,65,950	2,48,948
...	...	...	...	...	27,718	53,600	56,150	56,435
*94,725	1,07,769	1,22,477	1,17,270	1,25,375	11,64,610	11,92,716	12,61,160	11,64,488
3,06,248	3,753	3,900	2,800	4,266	4,20,853	5,65,010	4,30,230	5,83,830
*1,24,503	5,489	10,697	4,920	6,044	1,33,665	2,07,516	1,71,788	3,05,189
...	...	...	...	...	75,521	86,580	68,500	87,913
*25,876	9,168	8,119	12,010	7,076	24,767	33,661	33,301	32,952
*5,100	...	...	...	...	7,442	6,791	11,690	5,100
18,028	...	...	...	...	12,302	21,472	9,500	18,028
...	...	...	...	...	1,064 +1	1,280	1,100	4,269
41,554	...	...	...	...	36,257	41,500	37,150	41,554
*19,622	85,640	1,09,430	83,220	1,02,631	1,06,986	1,21,104	1,01,270	1,22,253
...	...	...	...	...	967 + 44	780	980	684
*62,561	27,141	30,157	41,070	29,883	81,884	1,06,854	1,13,454	1,17,059
...	11,311	...	...	...	11,311	...	...	...
*7,62,591	1,42,627	1,66,529	1,33,320	1,23,512	13,14,184 — 45	14,92,674	11,59,507	15,76,066
14,61,458	4,48,967	5,08,361	4,50,380	4,56,700	36,56,793	42,27,774	37,84,200	44,21,901
13,56,066 + 23424	53,175	...	2,645	D.B 26,198	15,17,417	...	19,44,517	15,27,061
28,17,524 + 23424	5,02,142	...	4,53,025	4,30,502	51,74,210	...	57,28,717	59,48,962

Infanticide Fund, Dispensary Fund, King's Hospital Fund, Charity Fund, Putwaree Fund, Record Fund, and Cantonment Fund.

OUDH PROVINCE.

ABSTRACT
ESTIMATE OF PROVINCIAL SERVICES
RECEIPTS AND CHARGES,
FOR 1873-74.

Page.	No. of Items.	Charges.	Actuals of 1871-72.	Estimates 1872-73. Budget.	Estimates 1872-73. Regular (12 months, approximate actuals.)	Estimate of 1873-74.
		1 ~~I.~~—Jails.	Rs.	Rs.	Rs.	Rs.
	a	Inspection and General Superintendence, ...	5,729	7,006	5,850	6,420
	b	Central Jails—Establishment, ...	23,508	25,673	28,620	28,297
	c	Ditto Supplies, ...	29,873	37,980	39,000	36,592
	d	Establishment of District Jails, ...	51,253	55,022	48,480	59,526
	e	Supplies of ditto, ...	70,330	1,10,300	1,43,800	1,14,613
	f	Manufactures, ...	500	1,500	...	1,500
	g	Petty Repairs, ...	...	1,700	200	2,000
		Total, ...	1,81,193	2,39,181	2,65,950	2,48,918
		2 ~~II.~~—Registration.				
	a	Registrar General, ...	8,110	6,000	11,100	11,410
	b	Remuneration to Deputy Registrar, &c., ...	19,608	47,600	45,050	45,025
		Total, ...	27,718	53,600	56,150	56,435
		3 ~~III.~~—Police.				
	a	Superintendence, ...	37,967	38,413	35,560	37,468
	b	District Police—Horse, ...	44,509	45,363	45,400	45,363
	c	Ditto Foot, ...	8,27,319	8,33,637	9,39,500	8,36,557
	d	Municipal Police, ...	25,000	25,000	25,000	25,000
		Total, ...	9,34,795	9,42,413	10,45,460	9,44,388
		4 ~~IV.~~—Education.				
	a	Direction, ...	30,335	29,080	28,400	28,100
	b	Inspection, ...	45,995	57,762	47,250	59,502
	c	Schools—Higher Class, ...	50,626			
	d	Ditto, Middle Class, ...	23,562	99,788	69,200	98,248
	e	Ditto, Lower Class, ...	12,878			
	f	Normal Schools, ...	7,265	7,290	5,930	7,290
	g	Grants-in-aid of Schools, ...	52,062	63,000	50,230	56,000
	h	Ditto of Buildings, ...	6,217	1,812	12,200	1,812
	i	Government Book Depôt, ...	9,250	8,740	6,520	8,740
	j	Grants for Encouragement of Literature, ...	648	3,000	2,600	3,000
	k	Scholarships Prizes, &c., ...	8,564	9,240	8,900	10,624
		Total, ...	2,47,402	2,79,712	2,31,230	2,73,316
		5 ~~V.~~—Medical Services.				
	a	Medical Establishment, ...	17,990	24,330	23,000	1,12,273
	b	Vaccination, ...	5,477	8,656	7,900	8,051
	c	Hospitals and Dispensaries, ...	21,103	25,538	18,030	18,960
	d	Lunatic Asylums, ...	10,715	12,384	11,730	12,384
	e	Sanitary Commission, ...	15,830	26,194	23,400	22,974
		Total, ...	71,115	97,102	84,060	1,74,642
		6 ~~VI.~~—Printing.				
	a	Government Printing Establishment, ...	43,964	54,660	51,300	60,793
	b	Departmental Printing, ...	31,125	26,120	17,200	21,320
	c	Printing in the North-Western Provinces, Government Press, ...	432	5,800	...	5,800
		Total, ...	75,521	86,580	68,500	87,913
		Carried forward, ...	...	...	...	...

GET, OUDH, FOR 1873-74.

EXPLANATORY REMARKS.

1871-72 was an unusually cheap year. Rise in price of grain is the main cause of increase of Regular Estimate and Estimate of 1873-74 over Budget Estimate of 1872-73.

Original Estimate of the Sub-head (a) showed the Registrar General's bare salary, while the actuals Regular and Estimate of 1873-74 show also his Establishment, Travelling and Contingent charges.

Regular is high in consequence of extraordinary charge of Rs. 1,26,765 by the Military Department in December, 1872, an account of fusils supplied.

The figures of 1873-74 include Rs. 87,000 for salaries of Civil Surgeons recently transferred from the Imperial Budget.

Increase is owing to an addition for Permanent Establishment and for cost of printing and binding Settlement Reports.

Page.	Number of Items.	Receipts.	Actuals of 1871-72.	Estimates 1872-73. Budget.	Estimates 1872-73. Regular (12 months, approximate actuals.)	Estimate of 1873-74.
			Rs.	Rs.	Rs.	Rs.
		Brought forward, ...	...	...	...	...
		7 ~~VII~~.—Miscellaneous.				
	a	Cemetery charges, ...	1,064	1,280	1,100	1,260
	b	Charitable Donations, ...	* ... +1	15,664	15,464	16,030
	c	Destruction of wild beasts, ...	* ...	5,185	2,850	3,385
	d	Books and Publications, ...	* ...	4,000	8,850	4,000
	e	Miscellaneous and unforeseen charges, ...	* ...	8,908	2,100	1,200
		Total, ...	1,064 +1	35,037	30,364	25,884
		8 ~~VIII~~.—Office Rent, ...	967 + 44	780	980	684
		9 ~~IX~~.—Public Works.				
	a	Communications, ...	2,87,444	3,20,122	5,00,000	2,69,940
	b	Civil Buildings.	1,78,798 -45	1,77,370		2,97,993
	c	Miscellaneous Public Improvements, ...	4,300	...		...
	d	Establishment, ...	1,58,730	1,51,328		1,17,030
	e	Tools and Plant, ...	4,520	5,000		5,000
	f	Purchase of Materials, ...	81,555	...		...
		Total, ...	7,15,347 − 45	6,53,820	5,00,000	6,89,963
		10 ~~X~~.—Refunds, ...	...	...	1,850	1,570
		Total charges, ...	22,55,122	23,88,225	22,84,544	25,03,743
		Balance at the end of year, ...	80,650 − 23,424	...	3,05,096 − 23,424	1,97,193 − 23,424
		Grand Total, ...	23,35,772 − 23,424	...	25,89,640 − 23,424	27,00,936 − 23,424

GET, OUDH, FOR 1873-74.

EXPLANATORY REMARKS.

Of this Rs. 3,205 in Regular, is on account of books sent out by Secretary of State for "Education Department," but the charge will be transferred to "Education."

* These charges were Imperial in 1871-72.

OUDH PROVINCE.

ABSTRACT

ESTIMATE OF LOCAL FUNDS

RECEIPTS AND CHARGES,

FOR 1873-74.

ESTIMATE OF LOCAL FUNDS.

Page.	No. of Items.	Receipts.	Actuals of 1871-72.	Estimates, 1872-73. Budget.	Estimates, 1872-73. Regular (12 months' approximate actuals.)	Estimate of 1873-74.
			Rs.	Rs.	Rs.	Rs.
		I.—Provincial and Local Rates and Taxes.				
	a	1 per cent.—Road Cess, ...	1,38,972	1,46,192	1,54,930	1,49,639
	b	Village Chowkeedaree Cess (S.D.),	47,800	58,605	46,025	42,800
	c	Ditto. School Cess, ...	1,19,828	1,47,758	1,49,850	1,49,639
	d	¼ per cent.—Margin Cess, ...	34,609	35,828	37,840	37,381
	e	Putwaree Cess (S.D.), ...	665	....	...	...
	f	Ditto. District Dâk Cess, ...	31,378	35,644	38,180	37,381
	g	2½ per cent.—Local Rate, (Act XVII. of 1871)	3,68,099	3,64,882	3,88,660	3,73,687
	h	Stage Carriage Tax, ...	125	150	75	50
		Total, ...	7,41,476	7,84,059	8,15,560	7,90,577
		II.—Police.				
	a	General Police Fund (Private Contributions),	13,907	7,585	9,580	8,668
	b	General Police Fund (Miscellaneous), ...	1,577	985	2,380	4,757
	c	Police Chunda (Remount) Fund, (S.D.), ...	12,173	7,582	10,370	8,170
	d	Police clothing Fund, ...	24,584	30,597	6,200	22,540
	e	Infanticide Fund (S.D.), ...	...	...	1,330	...
		Total, ...	52,241	46,749	29,860	44,135
		III.—Education.				
	a	Subscriptions from Private Persons, ...	16,583	18,741	13,580	9,922
	b	Interest on Government Securities, ...	270	270	1,320	1,245
	d	Miscellaneous, ...	15,999	...	..	...
	c	Fees from Local Funds & other Schools ...	1,915			
		Total, ...	16,853 + 18,914	19,011	14,900	11,167
		IV.—Miscellaneous.				
	a	Putwaree Fund, (S.D.), ...	4	300	100	50
	b	Dispensary Fund, (S.D.), ...	32,376	22,622	18,130	21,501
	c	Kings Hospital Fund, (S.D.), ...	28,278	28,544	28,060	14,544
	d	Charity Fund, (S.D.), ...	(in "C")	(in "C")	(in "C")	13,180
	e	Record Fund, (S.D.), ...	6,995	6,182	8,270	7,011
	f	Margin Fund, Interest, &c., ...	5,612	3,212	7,350	3,212
	g	Pound Fund, ...	54,470	53,616	41,470	50,250
	h	Nuzool Fund, ...	97,795	64,213	1,26,260	50,684
	i	Vaccination Receipts from Private Persons, ...	...	...	50	50
	j	Contribution from Local Funds	7,510			
		Total, ...	2,25,530 + 7,510	1,78,639	2,29,690	1,60,482
		V.—Public Works.				
	a	Road Fund, ...	20,851	4,472	21,300	200
	b	Ferry Fund in Oudh,...	1,02,202	1,10,456	1,13,650	1,05,273
	c	Ditto share of North-Western Provinces Receipts.	20,264	23,000	23,000	23,000
	d	Staging Bungalow Fund, ...	2,111	2,240	1,400	2,093
	e	One per cent. Income Tax Fund, ...	17,000	...	...	...
		Total, ...	1,62,428	1,40,168	1,59,350	1,30,566
		VI.—Cantonment Fund (S.D.), ...	52,403	40,947	53,100	43,821
		Total, ...	52,403	40,947	53,100	43,821
		Total Receipts, ...	12,50,931 + 23,424	12,09,573	13,02,460	11,80,748
		Balance at beginning of the year, ...	10,85,365	...	13,83,592 + 23,424	16,36,776 + 23,424
		Grand Total, ...	23,36,296 + 23,424	...	26,86,052 + 23,424	28,17,524 + 23,424

OUDH, FOR 1873-74.

EXPLANATORY REMARKS.

Increase is owing mainly to progress of settlement; but also in Regular to suspended dues of 1871-72 collected in 1872-73.

The Railway is gradually taking the ground occupied by Stage Carriages.

Charges vary each year according to the wants of the men.

Manifestly a downward tendency.

Subscriptions much reduced since introduction of new Local Rate.

Extraordinary amount (Rs. 38,662) realized by sale of Nuzool lands and houses in 1872-73

Figures of 1871-72 and of Regular are high on account of recoveries of sums advanced before the Fund was placed under the management and rules of the Public Works Department.

ESTIMATE OF LOCAL FUNDS,

Page.	No. of Items.	Charges.	Actuals of 1871-72.	Estimates 1872-73. Budget.	Estimates 1872-73. Regular, (12 month's approximate actuals.)	Estimate of 1873-74.
		1.—Police.	Rs.	Rs.	Rs.	Rs.
	a	Village Chowkeedaree Fund (S.D.), ...	50,406	55,050	46,250	42,700
	b	General Police Fund, ...	17,535	9,054	8,050	12,189
	c	Police Chunda (Remount) Fund, (S.D.), ...	12,197	8,626	8,350	7,000
	d	Police Clothing Fund, ...	25,097	34,850	16,600	22,540
	e	Infanticide Fund (S.D.), ...	...	...	800	...
	f	Rewards to Chowkeedars, ...	5,192	9,850	8,800	8,460
		Total, ...	1,10,427	1,17,430	88,850	92,889
		2.—Education.				
	a	Schools.—Lower Class, ...	1,69,698	2,81,398	1,95,200	3,06,248
		Total, ...	1,69,698	2,81,398	1,95,200	3,06,248
		3.—Medical.				
	a	Hopitals and Dispensaries charged to Local Rate.	...	42,846	30,000	58,515
	b	Sanitary charges ditto, ...	...	8,720	1,900	8,500
	c	Dispensary Fund (S.D.), ...	30,748	23,303	25,060	28,035
	d	King's Hospital Fund (S.D.), ...	26,897	26,524	27,600	13,781
	e	Charity Fund (S.D.),...	(in "D")	(in "D")	(in "D")	11,709
		Total, ...	57,645	1,01,393	84,560	1,20,540
		4.—Miscellaneous.				
	a	Patwaree Fund (S.D.), ...	3,061	300	1,400	50
	b	District Dâk Fund, ...	36,257	41,500	37,150	41,554
	c	Record Fund, (S.D.), ...	6,206	5,984	6,530	7,163
	d	Pound Fund, ...	12,302	21,472	9,500	18,028
	e	Nuzool Fund, ...	77,048	50,274	50,700	47,032
	f	Establishment in Accountant-General's Office,	2,793	2,700	2,840	3,610
	g	Ditto in Deputy Commissioner's Office, ...	3,840	14,400	10,126	11,940
	h	Charitable Donations (Poor-house), ...	...	...	...	500
	i	Destruction of Wild beasts, ...	...	...	...	300
	j	Breeding Charges, ...	...	...	...	489
	k	Traffic Statistics, ...	26,897	5,399	5,470	5,632
	l	Miscellaneous and Unforeseen Charges, ...		8,406	12,420	19,849
		Total, ...	1,68,404	1,50,435	1,36,136	1,56,147
		5.—Public Works.				
	a	Communication,, ...	2,92,060	5,99,212	4,47,700	5,75,348
	b	Civil Buildings, ...	(in "A")	(in "A")	(in "A")	17,620
	c	Maintenance and Establishment of Ferries, ...	39,477	39,919	31,000	3,653
	d	Miscellaneous Public Improvements, ...	3,089	...	(in "A")	15,500
	e	Establishment, ...	35,754	(in "A")	(in "A")	1,25,528
	f	Staging Bungalow Establishment, ...	7,275	1,360	1,180	1,088
	g	Tools and Plant, ...	...	...	(in "A")	1,900
	h	One per cent. Income Tax Fund, ...	19,891	...	...	...
		Total, ...	3,97,546	6,40,491	479,880	7,40,637
		6.—Cantonment Fund (S.D.), ...	48,984	...	58,800	44,347
		Total, ...	48,984	40,041	58,800	44,347
		7.—Refunds, ...	...	40,041	5,850	650
		Total charges, ...	9,52,704	13,31,188	10,49,276	14,61,458
		Balance at the end of year, ...	13,83,592	...	16,36,776	13,56,066
			+ 23424		+ 23424	+ 23424
		Grand Total, ...	23,36,296	...	26,86,052	28,17,524
			+ 23424		+ 23424	+ 23424

OUDH, FOR 1873-74.

EXPLANATORY REMARKS.

The charges debitable to Local Rate were not distinguished in 1871-72.

Increase of Pounds.
Unusually large amount for constructions and repairs in 1871-72
Increase of Establishment.
Re-organized during 1872-73.

OUDH PROVINCE.

ABSTRACT
ESTIMATE OF MUNICIPALITIES,
RECEIPTS AND CHARGES,
FOR 1873-74.

Page.	Number of Items.	RECEIPTS.	Actuals of 1871-72.	Estimates, 1872-73. Budget.	Estimates, 1872-73. Regular (12 months, Approximate Actuals.)	Estimate of 1873-74.
			Rs.	Rs.	Rs.	Rs.
		I.—TAXES, RATES, AND CESSES.				
	a	On Houses, ...	12,291	12,419	9,540	7,690
	b	Octroi, ...	3,65,105	3,83,893	3,44,610	3,58,480
	c	Licenses, ...	1,271	3,450	2,350	2,800
	d	Miscellaneous, ...	3,690	11,710	4,140	11,550
			3,82,357	4,11,472	3,60,640	3,80,520
		II.—MISCELLANEOUS RECEIPTS.				
	a	Tolls, ...	...	3,000	3,050	3,000
	b	Interest, ...	...	60	...	60
	c	Rent, ...	14,356	26,670	9,000	31,387
	d	Sale of Lands, Houses, &c., ...	156	...	...	...
	e	Fees and Fines, ...	4,926	6,290	8,770	4,660
	f	Voluntary Contributions, ...	198	4,500	550	...
	g	Sundry Receipts, ...	29,716	8,559	17,840	8,230
			49,352	49,079	39,210	47,337
		Total Receipts, ...	4,31,709	4,60,551	3,99,850	4,27,857
		Balance at the beginning of year, ...	70,433	...	53,175	2,645
		GRAND TOTAL, ...	5,02,142	...	4,53,025	4,30,502

Page.	Number of Items.	CHARGES.	Actuals of 1871-72.	Estimates, 1872-73. Budget.	Estimates, 1872-73. Regular (12 months, Approximate Actuals.)	Estimate of 1873-74.
			Rs.	Rs.	Rs.	Rs.
		1. Collection of Taxes and Cesses, ...	56,069	57,052	54,770	57,913
		2. Police, ...	1,07,769	1,22,477	1,17,270	1,25,375
		3. Education, ...	3,753	3,900	3,800	4,266
		4. Medical, ...	5,489	10,697	4,920	6,044
		5. *Minor Establishments* — General Management, ...	9,168	8,119	12,010	7,076
		5. *Minor Establishments* — Miscellaneous, ...	85,640	1,09,430	83,220	1,02,631
		6. Miscellaneous, ...	27,141	30,157	41,070	29,883
		7. Contributions, ...	11,311	...	...	...
		8. Public Works, ...	1,42,627	1,66,529	1,33,320	1,23,512
		Total Charges, ...	4,48,967	5,08,361	4,50,380	4,56,700
		Balance at the end of year, ...	53,175	...	2,645	D.B.26,198
		Grand Total, ...	5,02,142	...	4,53,025	4,30,502

CENTRAL PROVINCES'

PROVINCIAL SERVICES ESTIMATE.

1873-74.

U—29—266—315

CENTRAL

PROVINCIAL SER

FOR THE

MAJOR AND MINOR HEADS OF

Revenue and Receipts	Actuals 1871-72	Budget Estimate 1872-73	Regular Estimate 1872-73	Proposed Estimate 1873-74
	Rs.	Rs.	Rs.	Rs.
Imperial allotments for Provincial Services ...	27,11,977	27,50,666	27,64,640	27,64,640
Taxes, Rates and Cesses.				
Road cess ..	1,51,681	1,40,000	1,40,000	1,40,000
Education cess ..	1,41,807	1,30,000	1,40,000	1,40,000
District Post cess ..	29,700	32,000	33,000	33,000
Pandhri Tax ...	2,66,758	2,10,000	2,00,000	2,00,000
Departmental Receipts.				
Jails ...	2,78,874	2,80,000	2,75,000	2,90,000
Registration ...	42,929	50,000	45,000	36,000
Police ..	94,600	1,05,500	80,000	1,34,010
Education ...	...	35,000	83,100	80,000
Miscellaneous Receipts.				
(Rents) Nazul Funds ...	55,732	54,000	40,000	40,000
(Fees and fines) Fines on Stray Cattle, &c. and fines under Ferry Fund Rules ...	1,33,568	1,25,000	1,33,000	1,33,000
(Sundry Receipts) Miscellaneous ...	5,103	...	...	..
Public Works				
Tolls on Roads and Ferries, and Miscellaneous ..	35,366	50,000	50,000	36,000
Debt Accounts				
Advances Recoverable Suspense Account Miscellaneous	17,206	...	...	...
Total ...	39,65,301	39,62,166	39,83,740	40,26,650
Opening Balance ..	4,60,579	4,20,075	4,20,075	4,60,843
Grand Total ...	44,25,880	43,82,241	44,03,815	44,87,493

PROVINCES.

VICES ESTIMATE,

YEAR 1873-74.

RECEIPTS AND EXPENDITURE.

Expenditure	Actuals 1871-72	Budget Estimate 1872-73	Regular Estimate 1872-73	Proposed Estimate 1873-74
	Rs	Rs.	Rs.	Rs.
Refunds ..	..	..	1,000	..
Collection of Taxes and cesses.	7,892	10,000	4,000	5,000
Jails ...	3,96,327	4,75,001	4,30,000	4,30,000
Registration ...	33,186	35,500	35,000	33,100
Police ...	12,86,875	13,05,202	12,50,000	12,98,000
Education ...	4,18,975	5,39,352	4,83,100	5,40,000
Medical ...	1,28,182	1,57,980	1,50,000	1,60,000
Printing ...	26,720	40,000	32,000	30,000
MINOR ESTABLISHMENT.				
Cemeteries ...	1,686	2,000	2,000	2,000
District Post ..	29,700	32,000	46,000	46,000
MISCELLANEOUS ESTABLISHMENTS				
Office rent, rates and taxes ..	8,473	14,180	9,000	12,000
Miscellaneous Public Improvements ...				
Conservancy and Sanitation ..				
Staging Bungalow expenses, &c.	1,59,369	56,160	63,000	83,000
Charitable Donations ..				
Establishment for collecting Trade Statistics ...	...	...	...	4,900
Ditto Mortuary ..	...	...	...	8,000
Interest on Ambajari loan ...	9,864	9,000	15,600	12,000
Establishment for Deputy Accountant General's Office ..	...	8,000	8,000	8,000
Establishment for Chief Engineer, Divisional Commissioners, &c. ...	...	8,400	8,400	8,400
Donation to Maharaj Bagh ...	...	4,000	4,000	4,000
Establishment for Honorary Magistrates ..	...	12,000	4,000	12,000
Rewards for destruction of Wild Animals ...	...	25,000	22,000	25,000
Rewards for capture of proclaimed offenders ...	...	...	1,500	1,500
Donation to Nagpur Museum...	...	1,000	1,372	1,372
Miscellaneous and unforeseen charges ...	...	8,596	24,000	25,000
PUBLIC WORKS				
Departmental ...	11,04,481	11,50,000	11,50,000	9,50,000
Local ..	3,32,777	1,75,000	1,50,000	2,30,000
Petty construction and repairs...	7,231	20,000	20,000	25,000
DEBT ACCOUNTS				
Advances recoverable ...				
Suspense Account ...	54,067	...	29,000	52,271
Miscellaneous ..				
Total ..	40,05,805	40,88,371	39,42,972	40,06,543
Closing Balance ..	4,20,075	2,93,870	4,60,843	4,80,950
Grand Total ...	44,25,880	43,82,241	44,03,815	44,87,493

CENTRAL

ABSTRACT ESTIMATE

FOR 1873-74.

RECEIPTS	Actuals 1871-72	Budget Estimate 1872-73	Regular Estimate 1872-73	Proposed Estimate 1873-74
	Rs.	Rs.	Rs.	Rs.
LOCAL FUNDS				
Patwari or Village Accountants' Fund ...	1,17,478	75,000	1,00,000	1,00,000
Dispensary Fund ..	...	35,000	16,000	56,000
Police Remount Fund ...	9,557	10,000	7,000	3,560
Police Clothing Fund ..	...	42,084	42,084	49,000
Cantonment Fund ..	27,112	60,000	17,000	60,000
Malikana Fund ..	3,264	..	...	...
Total ..	1,57,411	2,22,084	1,82,084	2,68,560
Opening Balance ...	49,238	59,331	59,331	84,331
Grant Total ...	2,06,649	2,81,415	2,41,415	3,52,891
Municipal Funds borne on Government Books ...	8,86,033	5,93,800	5,53,030	5,76,500
Opening Balance ..	—63,169	—67,718	—67,718	—74,588
Total ...	8,22,864	5,26,082	4,85,312	5,01,912

OF LOCAL FUNDS.

YEAR 1873-74.

Charges	Actuals 1871-72	Budget Estimate 1872-73	Regular Estimate 1872-73	Proposed Estimate 1373-74
	Rs.	Rs.	Rs.	Rs
Local Funds				
Patwari or Village Accountants' Fund ...	1,17,504	70,000	1,00,000	1,00,000
Dipensary Fund ..	...	35,000	16,000	62,000
Police Remount Fund ..	12,955	10,000	17,000	3,600
Police Clothing Fund ...	...	42,084	7,084	49,000
Cantonment Fund ...	13,378	60,000	17,000	60,000
Malikana Fund ...	3,481	...	...	...
Total ..	1,47,318	2,17,084	1,57,084	2,74,600
Closing Balance ...	59,331	64,331	84,331	78,291
Grant Total ..	2,06,649	2,81,415	2,41,415	3,52,891
Municipal Funds borne on Government Books ...	8,90,582	5,93,800	5,59,900	5,00,000
Closing Balance ..	—67,718	—67,718	—74,588	+1,912
Total ...	8,22,864	5,26,082	4,85,312	5,01,912

D & O—29—207—315

CENTRAL PROVINCES.

ABSTRACT ESTIMATE OF PROVINCIAL AND LOCAL FUNDS

FOR THE YEAR 1873-74.

		Provincial Funds	Local Funds	Municipal Funds	Total
		Rs.	Rs.	Rs.	Rs.
1871-72	Opening Balance on April 1st, 1871	4,60,579	49,238	—63,169	4,46,648
	Add Receipts in 1871-72	39,65,301	1,57,411	8,86,033	50,08,745
	Total	44,25,880	2,06,649	8,22,864	54,55,393
	Deduct charges in 1871-72	40,05,805	1,47,318	8,90,582	50,43,705
	Balance March 31st, 1872	4,20,075	59,331	—67,718	4,11,688
1872-73	Add Receipts as per Regular Estimate 1872-73	39,83,740	1,82,084	5,53,030	47,18,854
	Total	44,03,815	2,41,415	4,85,312	51,30,542
	Deduct Charges as per Regular Estimate 1872-73 ...	39,42,972	1,57,084	5,59,900	46,59,956
	Estimated Balance March 31st, 1873	4,60,843	84,331	—74,588	4,70,586
1873-74	Add Receipts estimated for 1873-74	40,26,650	2,68,560	5,76,500	48,71,710
	Total	44,87,493	3,52,891	5,01,912	53,42,296
	Deduct Expenditure estimated for 1873-74	40,06,543	2,74,600	5,00,000	47,81,143
	Estimated Balance on 31st March 1874	4,80,950	78,291	1,912	5,61,153

CENTRAL PROVINCES' PROVINCIAL BUDGET.

Review by the Chief Commissioner of the Budget Estimate for Provincial Services for the year 1873-74.

A few words will suffice to explain the Budget Estimate of Provincial Services for the year 1873-74, and in connexion therewith the Budget for 1872-73 will have to be generally noticed, so that it may be seen how far the estimates framed have proved correct.

2. The Provincial Services must be kept quite distinct from the Local funds, which are mere deposits, and affect in no way the financial stability of the Provincial Departments. These Local funds are few in number and are shown by themselves in the estimates quite apart from the Services proper. Similarly the Municipal estimates entered in a lump sum must be disregarded, for they cannot increase the means at the disposal of the Administration, nor can they, on the other hand, add to the Provincial charges.

Estimate of Revenue and Receipts for 1872-73.

3. The Budget Estimate of Provincial Revenue and Receipts for 1872-73 was, exclusive of balances at the disposal of the Administration, Rs. 39,62,166. The Regular estimate for the year is slightly greater, Rs. 39,83,740. It must be noted, however, that the Regular estimate has been increased by entering Rs. 48,100 under the head of Education, this sum showing subscriptions and donations by Municipalities and private individuals towards Educational objects, which were not shown in the Budget estimate. But for this the Regular estimate would stand at Rs. 39,35,640, rather below the Budget estimate. The service head which shows the greatest falling off, indeed the only material falling off, is "Police," the Regular estimate being Rs. 25,000 less than the Budget estimate; but as Police receipts are chiefly made up of contributions from Municipalities to defray the cost of Municipal Police, and of Railway Companies to provide for Railway Police, the falling off in receipts will be found matched by a smaller expenditure. Otherwise the estimates framed at the commencement of the year have been proved to be fairly accurate.

Estimate of Expenditure 1872-73.

4. The estimate of expenditure under all heads was placed at Rs. 40,88,371. The Regular estimate stands at Rs. 39,42,972, and is therefore within the year's income. There is then a small surplus instead of a deficit, as was expected, and which would have had to be made good out of the Provincial balances. The service heads under which the expenditure has chiefly fallen short of what was estimated, are Police, Gaols, and Education.

5. The revenue and receipts for the coming year 1873-74, are taken at Rs. 40,26,650, exceeding the Regular estimate of 1872-73 by Rs. 42,910. The increase is only apparent and not real, and does not indicate that the Administration has a larger sum of money to devote to such objects as it pleases, for the increased receipts are shown exclusively under the head of Police, exceeding the Regular estimate 1872-73 by Rs. 54,000. The increase is owing to an augmentation of the Police Municipal force, and to the circumstance that the Railway Police force will in future be paid direct from the Government Treasury instead of by the Railway Company, who will pay over to Government in a lump sum what they formerly distributed among the Police.

Estimates for 1873-74.—Revenue.

Making allowance for the above explained increment under Police, the Provincial revenue would show a falling off of some Rs. 11,000, which is attributable to a decline of the receipts in the Registration department, and from tolls on roads, for which increased receipts under Gaols will not compensate. It cannot indeed be expected that the Provincial revenues should show any tendency to expand. An examination of the sources of revenue would show that the revenue is for the most part of a fixed nature. Departmental receipts will fluctuate from year to year, but cannot increase largely. Cesses which take the form of a percentage on the land revenue, such as the road cess, the school cess the dâk cess, can only yield an increase with the land revenue itself, and that is fixed for a period of years. There remains the one Provincial tax—the Pandhri, an income tax on all small incomes above Rs. 100 derived from any source other than agriculture, and not coming within the range of the Imperial Income Tax. This tax falling, as it does, chiefly on the poorer classes, petty tradesmen, artizans, and the like, is not likely to increase rapidly in productiveness even if assessed with rigour, while it has been the policy of the Administration to assess with care and moderation, so as to prevent a tax in itself obnoxious from pressing more hardly than need be on the poorest classes. Were it possible to maintain an equilibrium between the income and expenditure of Provincial Services without continuing this tax, or while remitting a portion of its proceeds by raising the limit of incomes which can claim exemption from it, a refusal to abolish or modify it could scarcely be justified; but the Administration has already by its modifications of the tax abandoned more than a fifth of the revenue formerly derived from it, and to do more might force on us some new impost, the laying on of which would in all likelihood create more discontent than the taking off of the Pandhri would cause satisfaction. The Pandhri, though objectionable for many reasons, is a burden which the people have become accustomed to bear. A new unwonted burden, though perhaps lighter, might not sit so easily on them. For the present then, and while our income remains stationary, it is necessary to watch carefully over expenditure, and see that it does not increase beyond what Provincial revenues can bear.

6. The Estimate of Expenditure for 1873-74 stands at Rs. 40,06,543, which exceeds the Regular estimate for 1872-73 by Rs. 63,571, but is still within the estimated income of the year. In fact, taking the estimated income for 1873-74 Rs. 40,26,650, and expenditure Rs. 40,06,543, a surplus of Rs. 20,000 is the result.

Estimate of Expenditure for 1873-74.

The principal heads under which the Budget allotment for 1872-73 exhibits any material variation from the Regular estimate of 1872-73, are :—

(1)—Police, which shows an increase of Rs. 48,000.

(2)—Education, where the Budget has been augmented by Rs. 57,000.

(3)—Miscellaneous local improvements, Sanitation, &c., which has had Rs. 20,000 added to it.

(4)—Local Public Works, under which head an increase of Rs. 80,000 is shown.

On the other hand (5)—The Departmental Budget of Public Works is smaller by two lakhs, as no extraordinary grant has been made as yet to it from Provincial Balances, as was done in the two preceding years. Should, however, the Public Works Department be able to spend profitably during the year a larger sum than has been allotted in their Budget, an additional grant can be made.

A very considerable outlay on Public Works is required in these Provinces. Not only will roads swallow up much money, but Civil buildings are in many places urgently required. Neither at Nagpur nor at Jabalpur, the largest places in the Provinces, is there a Cutcherry at all adequate to the wants of the various Courts and Officers, and the public offices are dispersed and located in separate small private buildings. The inconvenience of this, not only to the Government Officers, but the public also, has long been felt, and it is in contemplation to remedy it. At present there are, however, certain large works in hand, which have been in progress for years, and are now approaching completion, that it is desired to see fully completed before new works are undertaken, and it is intended therefore to allow the Officers of the Public Works Department to devote themselves more exclusively to these unfinished works, and not to force them to divide their attention between a number of works, new and old.

The balance which the Administration holds in reserve ready to be spent as soon as it can be used with most convenience and profit, is estimated at Rs. 4,80,950.

7. It has been mentioned that while the Departmental Public Works Budget has been reduced, the Budget of Local Public Works has been increased by Rs. 80,000, and that a sum larger by Rs. 20,000 has been allowed for local improvements of various kinds. This is in consequence of a deviation from the plan observed in framing the Budget of last year. On that occasion one-fourth of the proceeds of the district road cess, the income derived from pounds and ferries and from Nazul property in the hands of District Officers, was re-

D—29—268—315.

served for Provincial purposes, and the remaining three-fourths only placed at the disposal of the Deputy Commissioners for the maintenance of district roads, and the other objects on which the funds obtained from the above-mentioned sources can be legitimately spent. As some compensation for the curtailment of these funds, the Deputy Commissioners were relieved of the charge of providing out of these funds for the maintenance of certain central institutions, and of the establishments kept up in the offices of Commissioners, the Chief Engineer and the Deputy Accountant General, for the disposal of work connected with the district local expenditure. But while this last part of the arrangement has been carried beyond the limits originally fixed, and Deputy Commissioners have been relieved of every charge not distinctly local, it has been determined not to take from districts any portion of the income derived from the road cess or from ferries or pounds, or Nazul property. The Chief Commissioner thinks it right that the whole of these funds thus locally raised or obtained should be spent in the district in which they are raised. But while making this acknowledgment, and leaving the District authorities considerable funds, and a large discretion in their application, the Chief Commissioner will jealously watch the expenditure of these funds and insist on their being devoted to the material improvement of the district, and more especially to the construction and maintenance of country roads, which may serve as feeders to the large Provincial high ways and to the lines of railway. He does not contemplate or approve the construction of metalled and bridged roads out of Local funds. These funds are quite inadequate to the construction of such. What he expects to see is the tracks taken by the ordinary traffic of the districts improved, inequalities made smooth, river crossings made passable, ascents made more easy. Metalled roads must, as a rule, be left to the Public Works Department, and it is not on them that the funds of the road cess are to be expended. Deputy Commissioners are assisted in the administration of the funds under discussion by Committees, consisting partly of officials and partly of native landholders and others, but inasmuch as the Deputy Commissioner has after all the chief voice in their counsels, it is for him to see that the wishes of the Administration are carried out.

Local Funds.

8. The Local funds which are provincially considered mere deposits, are—

		Estimated for 1872-73.
The Patwari Fund	... ... Rs.	1,00,000
„ Dispensary Fund ...	... „	56,000
„ Police Remount Fund	... „	3,560
„ Police Clothing Fund	... „	49,000
„ Cantonment Fund	... „	60,000
Total	... Rs.	2,68,560

The expenditure is estimated at Rs. 2,74,600, the excess over income being made good from balances to the credit of these various funds It may be remarked, however, that the income of the Dispensary and Cantonment funds is largely made up of contributions from Municipal income, which is shown in Budget estimate of the funds

in the receipt and expenditure side, but which is not shown in the Regular estimate, because the Municipal contributions are paid away by the Municipalities, and not always brought on the Government books to the credit of the particular fund, and then again shown as disbursed from these funds.

Municipal Funds.

9. The income of Municipalities is entered for 1873-74 at Rs. 5,76,500, the expenditure at Rs. 5,00,000

It is now only necessary to compare briefly the estimates of the year 1872-73 with those of 1873-74 under each principal head of the Provincial Budget.

RECEIPTS.

1.—*Imperial allotments.*

Budget estimate for 1872-73	...	Rs.	27,50,666
Regular „ „	...	„	27,64,640
Budget „ 1873-74	...	„	27,64,640

The difference between the Budget and Regular estimates for 1872-73 is caused by the Government of India having, during the year, provincialized certain charges, making over at the same time the amount necessary to meet them. The charges in question were, rewards for the capture by proclaimed offenders, Imperial subsidy to the District dak service, an adjustment of rents of public buildings.

2.—*Provincial rates and taxes.*

Budget estimate for 1872-73	...	Rs.	5,12,000
Regular „ „ „	...	„	5,13,000
Budget „ „ 1873-74	...	„	5,13,000

These rates and taxes consist of (1) the road cess, (2) the school cess, (3) the dak cess, and (4) the Pandhri tax. The estimates for the two years are so close that they call for no remark.

3.—*Gaols.*

Budget estimate for 1872-73	...	Rs.	2,80,000
Regular „ „ ...	...	„	2,75,000
Budget „ 1873-74	...	„	2,90,000

The small increase shown is on the strength of a more favourable estimate of the sale proceeds of Gaol manufactures.

4.—*Registration.*

Budget estimate for 1872-73	...	Rs.	50,000
Regular „ „	...	„	45,000
Budget „ 1873-74	..	„	36,000

The falling receipts in the Registration department cannot be fully explained It is simply the fact that fewer instruments are registered.

5.—*Police.*

Budget estimate for 1872-73	...	Rs.	1,05,500
Regular „ „	...	„	80,000
Budget „ 1873-74	...	„	1,34,000

The Regular estimate for 1872-73 can only be less by receipts from Municipalities falling short of the amount estimated, and that would indicate at once a reduction in the strength of Municipal Police. But the reduction is not real, and for 1873-74 the Municipal contributions to the pay of Police are Rs. 100,400. The estimate for 1873-74 is further swollen by a sum of Rs. 24,610—the cost of the Railway Police on the Great Indian Peninsula line of Railway, which will be paid in future into the Government Treasury, instead of being paid away direct by the Company. An estimate of Rs. 9,000, the receipts of the General Police fund, completes the total of Police receipts.

6.—*Education.*

Budget estimate for 1872-73	...	Rs	35,000
Regular " " "	...	"	83,100
Budget " " 1873-74	..	"	80,000

The difference between the Budget and Regular estimate for 1872-73 is caused by the exclusion from the former of Rs. 48,100,—the amount of Municipal and private subscriptions towards education. It has been thought better to add this amount to the estimates. The remainder consists of Rs. 35,000,—the proceeds of the sale of books in the department.

There has been a slight falling off in the amount of subscriptions towards Educational objects, to which the difference between the Regular estimate of 1872-73 and the Budget estimate for 1873-74 is due.

7.—*Miscellaneous*

Budget estimate for 1872-73	...	Rs.	1,79,000
Regular " " "	...	"	1,73,000
Budget " 1873-74	...	"	1,73,000

The receipts consist of Ferry and Pound and Nazul property income

8.—*Public Works*

Budget estimate for 1872-73	..	Rs	50,000
Regular " " "	...	"	50,000
Budget " " 1873-74	...	"	36,000

The receipts are derived from tolls, and the lower estimate for 1873-74 is owing to a change of system on the Eastern road towards Chhattisgarh,—carts with the knife-like narrow tires are no longer allowed to use the road in all places, though they are permitted to cross the bridges, but not being allowed on the road everywhere, no toll of any kind is taken from them. The change is better for the road, and more agreeable to the cartmen.

CHARGES.

1.—*Collection of taxes.*

Budget estimate for 1872-73	...	Rs	10,000
Regular " " "	...	"	4,000
Budget " " 1873-74	...	"	5,000

This charge is for the colllection of the Pandhri tax. It is small and requires no remark

2.—*Gaols.*

Budget estimate for 1872-73	... Rs.	4,75,001
Regular „ „ „	... „	4,30,000
Budget „ „ 1873-74	.. „	4,30,000

The estimate for the new year has been kept at the Regular estimate for the current year. A reduction of Rs. 45,000 has thus been made. The sub-heads of the Gaol budget that have been chiefly reduced are, postage Rs. 7,400, rations Rs. 27,000, establishment Rs. 3,000, cost of raw material Rs. 3,000. Some of the other sub-heads have undergone revision, some being increased and others decreased. The general result is, however, as has been shown.

3.—*Registration.*

Budget estimate for 1872-73	... Rs.	35,500
Regular „ „ „	.. „	35,000
Budget „ „ 1873-74	... „	33,100

The slight decrease of expenditure is a consequence of the smaller receipts, and smaller business of the department.

4.—*Police.*

Budget estimate for 1872-73	... Rs.	13,05,202
Regular „ „ „	... „	12,50,000
Budget „ „ 1873-74	... „	12,98,000

The estimate for 1873-74 exceeds the Regular, but falls short of the Budget estimate of 1872-73, and this in spite of the fact that the expenditure for 1873-74 includes Rs. 24,600,—the cost of the Great Indian Peninsula Railway Police, which found no place in the Budget of the previous year; while the expenditure on Municipal Police is also larger by a few thousand rupees.

There has, however, been no diminution in the strength of the regular Police force, which is by no means too large for the vast area of the Central Provinces. The items in the Budget which, compared with that of 1872-73, admitted of reduction, were principally official postage and compensation for dearness of grain. A total reduction under these sub-heads of Rs. 37,500 was effected, and it is this alone which has permitted the Budget estimate to be placed at so low a figure.

5.—*Education.*

Budget estimate for 1872-73	Rs.	5,39,352
Regular „ „	„	4,83,100
Budget „ 1873-74	„	5,40,000

The Regular estimate for 1872-73 falls considerably short of the Budget estimate for the same year; but there is some reason to believe that the last months of the year will show an expenditure larger than usual, and that the actual expenditure of the year will not fall short of what was provided by Rs. 30,000, if indeed by so much. In placing the estimate for 1873-74 at the same figure as that for 1872-73, the Chief Commissioner has been determined by the knowledge of certain additional charges that are certain to be incurred during the coming year. An addition of Rs. 2,400 has been made to the Budget for the salaries of the higher Educational officers who obtain an annual increase of salary. Rs. 4,200 have been provided for an additional

Assistant Inspector of Schools, his office establishment, and travelling allowance. An increase of Rs. 2,000 has been made on account of scholarships. This is the only increase in the whole Budget to Middle or Higher education, and it is necessitated by the large increase in the number of students who passed the Calcutta Entrance Examination, that number being 30 against 14 in any previous year.

Lastly, an item of Rs. 15,000 has been entered in the Budget for petty construction and repairs of buildings. Money for this purpose has been usually provided in the Educational Budget, but for the last two years, owing to some misunderstanding, the district authorities have not submitted proper application for grants for repairing the buildings in their districts. The full sum entered is therefore likely to be required in the coming year. Otherwise the Educational Budget remains, as is indeed to be expected, very much the same, and the appropriation of the funds to inspection, to the maintenance of High schools, Middle schools, and Lower schools, is made in the same proportion as last year. The Inspector General of Education applied indeed for sanction to a total expenditure of Rs. 5,53,375, but considering the fact that he was unable to use the whole of the allotment made to him in 1871-72 and 1872-73, the Chief Commissioner has considered a provision of Rs. 5,40,000 to be ample

6.—*Medical Services.*

Budget estimate for	1872 73		Rs. 1,57,980
Regular	„	„	„ 1,50,000
Budget	„	1873 74	„ 1,60,000

The increase under this head is trifling, and is owing to a small addition being made to the amount provided for travelling allowances for Medical Officers, and small miscellaneous charges.

7.—*Printing.*

Budget estimate for	1872-73		Rs. 40,000
Regular	„	„	„ 32,000
Budget	„	1873-74	„ 30,000

A somewhat lower estimate has been framed for the coming year.

9.—*Public Works.*

Budget estimate for	1872-73		Rs. 13,45,000
Regular	„	„	„ 13,20,000
Budget	„	1873-74	„ 12,45,000

The details of the Public Works Budget are published separately. The Departmental Budget stands this year at Rs. 9,50,000, which, however, may be increased by an extraordinary grant from Provincial balances hereafter, should it seem advisable to set any new work in hand, or increase the allotment for any work in progress.

The estimate of expenditure on Local Public Works is Rs. 2,30,000, the great bulk of this will be spent on roads. Finally, Rs. 25,000 against Rs. 20,000 for 1872-73 is entered for petty construction and repairs.

By order,

J. W. NEILL,

The 25th March 1873.

Offg. Secy to the Chief Commissioner, Central Provinces.

BUDGET-ESTIMATES FOR PROVINCIAL SERVICES AND LOCAL FUNDS, 1873-74.

Extract from the Proceedings of the Chief Commissioner, British Burma, in the Financial Department,—No. 634-289, dated Rangoon, the 11th July 1873.

READ—

The Provincial Services and Local Funds Budget-Estimates for the year 1873-74.

RESOLUTION.—It was estimated that the Provincial Services revenues and receipts during the year 1872-73, exclusive of the assignment from Imperial Revenues, would amount to Rs. 4,19,930; but the revised Budget shows that the receipts amounted to Rs. 4,73,100, or Rs. 53,170 in excess of what was anticipated. The increase occurred principally under the following heads:—

Jails, Rs. 17,700, in consequence of a large number of outstanding bills of previous years having been recovered.
Police, Rs. 6,800, cost of arms supplied to Karen foresters.
Printing, Rs. 3,000, receipts under-estimated.
Tolls, Rs. 15,700, a large sum drawn in a previous year on account of Public Works, was written back as it was not expended.
Public Works, Rs. 5,000, receipts under-estimated.

2. The sum of Rs. 28,12,000 assigned at the commencement of the year 1872-73 from Imperial Revenues on account of Provincial Services was increased to Rs. 32,63,000 in the month of November last. This increase of Rs. 4,51,000 is intended by the Supreme Government to provide for the more rapid completion of the road between Rangoon and Toungoo, for the survey of the seaport towns of Rangoon, Moulmein, and Akyab, and for other improvements in the way of communications, &c.

3. The year 1872-73 opened with a balance of Rs. 6,65,817, and the receipts and assignments during the year amounted to Rs. 38,40,100; so that the amount available for expenditure during 1872-73 was Rs. 45,05,917. Of this sum, it was estimated that Rs. 36,26,750 would be expended, leaving a balance at the close of the year 1872-73 of Rs. 8,79,167.

4. From the above it will be observed that the year 1873-74 commenced with a balance of Rs. 8,79,167. The assignment from Imperial Revenues for the current year is Rs. 28,81,000, against the first normal assignment of Rs. 28,12,000 during 1872-73. The increase of Rs. 69,000 has been granted for the following purposes:—

Rs. 1,000 on account of rewards to informers, formerly paid from the grant "Law and Justice;" and
Rs. 68,000 to meet the salaries of Civil Surgeons, formerly paid from the grant for "Medical Charges."

5. It is estimated that the Revenues for the current year will amount to Rs. 4,52,300, against Rs. 4,73,100 during 1872-73. The decrease of Rs. 20,800 is due to the exceptional items, which were credited last year under the heads of *Jails*, *Police*, and *Tolls*, which have been already above alluded to in paragraph 1.

6. The total amount available for expenditure during the year 1873-74 on account of Provincial Services is therefore Rs. 42,82,467. This includes Rs. 70,000 entered under the head of *Debt Accounts*. The expenditure for the year is estimated to amount to Rs. 40,62,390, which will, it is anticipated, leave a closing balance of Rs. 1,60,077, after providing a sum of Rs. 60,000 under the head of *Debt Accounts*.

7. The following is the detail of the grants which have been sanctioned by the Chief Commissioner for the current year.:—

8. The sum of Rs. 1,000 has been provided for *Refunds*, and Rs. 18,100 on account of the *Collection of the five per cent. cesses*. These figures differ but little from those entered in last year's Budget, and require no comment.

9. A grant of Rs. 3,47,310 for *Jails* has been sanctioned for the year 1873-74. The grant for last year was Rs. 3,35,000; but it was afterwards found that only Rs. 2,94,340 of that amount would be expended, as raw material was not purchased to so large an extent as was anticipated, and extra establishments for out-door gangs were not entertained so extensively as it was originally supposed would be necessary. The grant for the current year, therefore, is more by Rs. 53,000 than the expenditure in 1872-73. This increase is due to a revision in the jail establishments, by which the pay of the turnkeys and warders has been increased, in view to securing the services of a better class of men for these important duties; a larger amount also has been provided for the purchase of raw material, in view to the introduction of manufactures in some of the district jails and lock-ups; and a sum of Rs. 15,000 has been entered for the purchase of machinery for sawing timber in the Rangoon Central Jail.

10. Under the head of *Registration*, a sum of Rs. 3,800 has been provided to meet the charges of the current year. A sum of Rs. 2,000 only was granted for this purpose in 1872-73, but this was found to be insufficient for the purpose, and the grant had to be increased during the year.

11. To meet the Police charges of the Province during 1873-74, the Chief Commissioner has granted Rs. 13,34,250, against Rs. 13,00,000 in 1872-73. The Budget for last year under

this head was very carefully estimated, as the grant was within Rs. 2,900 of the actual expenditure. The increase of Rs. 31,350 in the current year's assignment is due partly to provision having been made for the cost of an increase to the Police force at Akyab, in consequence of the troops being withdrawn, and partly also to the force being increased in the districts of Ramree and Rangoon.

12. The grant for *Education* is Rs. 1,96,030, or Rs. 78,930 in excess of the actual expenditure for 1872-73. A sum of Rs. 1,51,660 was originally provided in last year's Budget on account of Education charges; but it was found that the expenditure would not exceed Rs. 1,17,100. The increase in the current year's grant is due to provision having been made for the salary of an Inspector of Schools (Rs. 9,000), of four Examiners of Indigenous Schools (Rs. 7,800), and of the establishment of a High School at Rangoon (Rs. 36,000). The grant for the purchase of school-books and maps has also been increased from Rs. 4,000 to Rs. 10,000.

13. The grant for *Medical Services* is Rs. 1,64,060, against a grant of Rs. 95,000 last year. The increase of Rs. 69,060 is due to provision having been made for the salaries of Civil Surgeons, which are this year for the first time a Provincial charge.

14. The sum of Rs. 1,00,000 has been provided on account of *Printing Charges*, against a grant of Rs. 90,000 in 1872-73. The increase of Rs. 10,000 is chiefly for the purchase of plant, which is required to enable the Government Press to perform the printing work of the Province.

15. The grant for *Marine* is Rs. 50,000. For charges under this head Rs. 47,000 only were provided in last year's Budget, but the expenditure amounted to Rs. 51,000, therefore, the grant being insufficient for the purpose, has been increased.

16. The following are the several grants under *Minor Establishments* :—

	Rs.
General Management	8,660
Collection of Cattle Trespass fines	1,780
Cemeteries	2,560
District Post	6,354
Office Rents, Rates, and Taxes	4,000
Miscellaneous	16,800
Total	40,150

The sum of Rs. 52,760 was provided last year to meet these charges; but it was found that the amount was not expended. None of the grants appear to the Chief Commissioner to call for any remarks except that provided for "Miscellaneous," of which the following are the details :—

	Rs.
Allowance to the Office of Accountant General	1,620
Donations for Charitable Purposes	1,200
Rewards for destruction of Wild Animals	3,000
Books and Publications	2,000
Conservancy Charges	2,500
Donation to Phayre Museum	1,200
Miscellaneous and Unforeseen	5,280
Total	16,800

17. The sum of Rs. 17,67,300 has been granted on account of *Public Works*, against a grant of Rs. 12,82,650 at the commencement of 1872-73, which was increased to Rs. 13,92,600 during the year. Of the grant for 1873-74, Rs. 1,67,300 is for expenditure on public works by Civil Officers and Rs. 16,00,000 for expenditure through the Public Works Department. The Departmental Budget, showing the proposed details as to the expenditure of this amount, has been already published.

The grant for expenditure on Public Works by Civil Officers includes, among other items,

Rs. 20,000 for the survey of the town of Rangoon.

Rs. 5,000 for reclamation schemes in the Tenasserim Division.

Rs. 5,000 for three Extra Assistant Commissioners' Court-houses in Toungoo District. and.

Rs. 31,800 for the erection of School-houses in the Toungoo District.

18. The contributions from Provincial Services to Local Funds amount to Rs. 40,390, of which the details are—

(1) Rs. 35,000 to Prome Municipal Fund, for filling up an unhealthy swamp in that town.

(2) „ 4,800 to Akyab Municipal Fund, annual donation for improvement of the town,

(3) „ 590 to Rangoon Municipal Fund, to meet the cost of conservancy of public buildings.

19. The actual expenditure in 1872-73 was Rs. 35,41,750, and the grants for the current year provide for an expenditure of Rs. 40,62,390, or Rs. 5,20,000 in excess of last year; and it is satisfactory to be able to remark that more than 4¼ lakhs of this anticipated increase in the expenditure is due to a larger grant for the construction of public works. It is anticipated that there will be a balance of Rs. 1,60,077 at the credit of Provincial Services at the close of the year 1873-74.

20. *Abstract Estimate of Local Funds.*—The details regarding the Local Funds of the province will be found in the tabular statement attached. The Local Funds had, at the commencement of the current year, a balance of Rs. 5,01,116; the receipts of the year, including transfers, are estimated at Rs. 9,51,940, giving a total of Rs. 14,53,056 available for expenditure; the assignments sanctioned by the Chief Commissioner amount to Rs. 11,18,340, thus leaving a balance at the close of the year of Rs. 3,34,716 at the credit of the Local Funds of the Province. This amount, added to the balance at the credit of Provincial Services (Rs. 3,34,716), gives an apparent balance of Rs. 4,94,793, or nearly five lakhs of rupees. It must, however, be borne in mind that the greater portion of this balance is not available for general Provincial Services, nearly three and a half lakhs of it being composed of local funds received for specific purposes, which can only be used for those purposes.

Ordered that the above Resolution be published in the Supplement of the *British Burma Gazette.*

By order of the Chief Commissioner,

CRAWFORD B. COOKE,
Assistant Secretary.

Estimate of Provincial

REVENUE AND RECEIPTS.	Actuals, 1871 72.	1872-73		1873-74.	1872-73 —Regular compared with Budget		1873 74 compared with Regular 1872-73.
		Budget	Regular		Increase	Decrease	
Opening Balance	4,60,200	6,65,817	6,65,817	8,79,167	.....	....	+ 2,13,350
Imperial allotment	28,33,913	28,13,000	32,63,000	28,81,000	4,51,000	....	— 3,82,000
Taxes, Rates, Cesses.							
On Land (5 per cent cess) ..	1,98,904	2,12,580	2,12,500	2,15,000	....	80	+ 2,500
Departmental Receipts							
Jails	1,15,948	1,35,000	1,52,700	1,51,300	17,700	....	— 1,400
Registration	3,385	3,500	5,200	5,700	1,700	....	+ 500
Police	6,796	5,500	12,300	7,000	6,800	....	— 5,300
Education	6,598	7,500	6,800	6,800	....	700	.....
Medical	2,935	3,000	5,000	5,000	2,000	....	....
Printing	689	7,000	10,000	10,000	3,000	....	....
Marine	....	....	....	....	....	....	....
	1,36,351	1,61,500	1,92,000	1,85,800	31,200	700	— 6,200
Miscellaneous Receipts.							
Tolls	15,467	13,550	29,300	19,100	15,750	.. .	— 10,200
Fees and Fines	7,703	7,300	8,200	8,600	900	...	+ 400
Sundry Receipts	..	....	1,100	1,100	1,100	....	
	23,170	20,850	38,600	28,800	17,750	.. .	— 9,800
Public Works	29,012	25,000	30,000	22,700	5,000	....	7,300
Total Revenues and Receipts ..	32,16,350	32,31,930	37,36,100	33,33,300	5,04,950	780	— 4,02,800
Debt accounts	6,541	....	1,04,000	70,000	1,04,000	.....	— 34,000
	36,83,091	38,97,747	45,05,917	42,82,467	6,08,950	780	
					Net Increase, Rs 6,08,170		

Funds for the year 1873-74.

EXPENDITURE.	Actuals. 1871-72.	1872-73. Budget.	1872-73. Regular.	1873-74.	1872-73—Regular compared with Budget. Increase	1872-73—Regular compared with Budget. Decrease.	1873-74, compared with Regular 1872-73.
Refunds	..	1,000	1,000	1,000	..	..	..
Collection of Tax and Cesses	16,521	17,800	17,800	18,100	..	..	+ 300
Jails	2,67,703	3,85,000	2,94,340	3,47,310	..	40,030	+ 52,970
Registration	6,993	2,000	3,300	3,800	1,300	..	+500
Police	12,69,352	13,00,000	13,02,900	13,34,250	2,900	..	+ 31,350
Education	94,407	1,51,660	1,17,100	1,96,030	..	34,560	+ 78,930
Medical	84,793	95,000	88,380	1,64,060	..	6,620	+ 75,680
Printing	53,078	90,000	90,000	1,00,000	..	..	+ 10,000
Marine	...	47,000	51,000	50,000	4,000	..	— 1,000
Minor Establishments.							
General Management	7,135	9,700	7,500	8,660	..	2,200	+ 1,160
Collection of Cattle Trespass fines	402	1,960	1,400	1,780	..	560	+ 380
Cemeteries	1,216	1,000	1,900	2,560	300	..	+ 660
District Post	5,958	10,600	6,000	6,350	..	4,600	+ 350
Office Rents, Rates, and Taxes	..	10,000	2,500	4,000	..	7,500	+ 1,500
Miscellaneous	512	16,900	10,100	16,800	..	8,800	+ 6,700
Contributions.							
From Provincial Services to Local Funds.. ..	29,509	1,08,630	1,53,930	40,390	45,300	..	—1,13,540
Total..	18,37,377	22,00,650	21,49,150	22,95,090	53,800	1,05,500	+1,45,940
Public Works.							
By Public Works Department	10,66,034	11,72,800	12,87,900	16,00,000	1,15,100	..	+3,12,100
By Civil Department	1,04,639	1,09,850	1,04,700	1,67,300	..	5,150	+ 62,600
	11,70,673	12,82,650	13,92,600	17,67,300	1,15,100	5,150	+3,74,700
Total Expenditure	30,08,050	34,83,500	35,41,750	40,62,390	1,68,900	1,10,650	+5,20,640
					Net Increase Rs. 58,250		
Debt Accounts	9,224	..	85,000	60,000	85,000	..	— 25,000
Closing Balance	6,65,817	4,14,247	3,79,167	1,00,077	..	..	—7,19,090
					2,53,900	1,10,650	
	36,83,091	38,97,747	45,05,917	42,82,467	Net Increase, Rs. 1,43,25		

Estimate of Local Funds for 1873-74.

Head	Opening Balance	Receipts.				Grand Total.	Disbursements				Closing Balance.
		Borrowed.	Transfers.	Income proper of the year	Total.		Debts paid.	Transfers.	Expenditure proper of the year	Total.	
Marine (Port)	1,95 234		.	2,72,970	2,72,070	4,68,204	..	..	3,95,630	3,95,630	72,574
Town	3,743	..		25,390	25,390	29,133	..	.	25 600	25,600	3,533
Land Sale and Rent ..	5,348	..	..	82,300	82,300	87,648	.	..	58,020	58,020	29 628
Dispensary	18,241		.	16,240	16,240	34,481	.	..	19,460	19,460	15,021
Dalhousie Park	1,313	..	..	1,100	1,100	2,413	.	..	2,040	2,040	373
Customs Confiscation .	51 309	..	..	9,000	9,000	60,309	..	..	2,100	2,100	58 209
One per cent Income Tax ..	8,986	.	.	..	..	8,986	.	..	..	..	8,986
Cantonment	10,462		.	21,140	21 140	31,602		..	28,130	28,130	3,472
Municipal	2,06,480	.	35,000	4,88,800	5,23 800	7,90,280	.	.	5,87,360	5,87,360	1,42,920
Total ..	5,01,116	.	35,000	9,16,940	9,51,940	14,53,056	..	.	11,18,840	11,18,840	3,34,716

PROVINCIAL SERVICES

AND

LOCAL FUNDS

ABSTRACT

OF

SANCTIONED BUDGET ESTIMATE

OF

REVENUES AND RECEIPTS

OF

BRITISH BURMA

FOR THE YEAR

1873-74.

Provincial Services and Local Funds Abstract of Sanctioned Budget Estimate of Revenues and Receipts for the Year 1873-74

Head of Revenue.	Pegu Division.					Tenasserim Division.					Arrakan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Maulmain.	Mergui.	Tavoy.	Shwe-gyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
I.—IMPERIAL ALLOTMENT FOR PROVINCIAL SERVICES.	28,81,000				"For	the	whole	Pro-	vince"					28,81,000	
II.—JAILS.															
Proceeds of Jail Manufactures—															
Sale proceeds of Jail Manufactures	40,000	4,000	8,000	1,000	400	15,000	50	300	100	2,000	7,000	1,200	1,500	80,550	
Value of Printing Work Executed at Jail Press ...	40,000	...	...	...	...	...	...	...	...	...	...	...	...	40,000	
Miscellaneous Jail Receipts ...	600	200	100	...	...	...	...	70	...	...	200	30	...	1,200	
Convict Labor :—															
Hire of Convicts.	10,000	1,500	1,000	500	800	7,000	300	500	50	800	5,000	600	1,500	29,550	
II.—Jails Total Rs...	90,600	5,700	9,100	1,500	1,200	22,000	350	870	150	2,800	12,200	1,830	3,000	1,51,300	

III.—REGISTRATION.														
Fees ...	3,000	80	80	350	120	1,300	80	20	20	120	400	100	30	5,700
IV.—POLICE.														
FEES FINES FORFEITURES.	1,000	10	50	50	30	300	...	10	15	15	120	...	...	1,600
MISCELLANEOUS—														
Other Items ...	1,600	500	200	500	700	1,000	80	70	30	200	490	15	15	5,400
IV.—Police Total Rs...	2,600	510	250	550	730	1,300	80	80	45	215	610	15	15	7,000
V.—EDUCATION.														
FEES AND FINES.	...	...	...	800	...	1,500	600	...	500	...	2,600	600	...	6,600
MISCELLANEOUS :—														
Sale proceeds of books ...	...	...	...	...	...	20	60	...	70	...	...	...	...	150
Other Items ...	...	...	...	...	...	50	...	...	...	...	...	...	...	50
V.—Education Total Rs...	...	...	...	800	...	1,570	660	...	570	...	2,600	600	...	6,800
VI.—MEDICAL SERVICES.														
Lock Hospital Fees ...	3,980	...	...	...	...	...	...	...	...	...	20	...	...	4,000
Lunatic Asylum (Manufactured Articles) ...	1,000	...	...	...	...	...	...	...	...	...	...	...	...	1,000
VI.—Medical Services Total Rs...	4,980	...	...	...	...	...	...	...	...	...	20	...	...	5,000
VII.—PRINTING.														
MISCELLANEOUS.—														
Subscription to *Gazette* } ...	10,000	...	...	...	...	...	...	...	...	...	...	...	...	10,000
Sale of Books, &c. }	...	...	...	...	...	...	...	...	...	...	...	...	...	...
VII.—Printing Total Rs...	10,000	...	...	...	...	...	...	...	...	...	...	...	...	10,000

PROVINCIAL SERVICES AND LOCAL FUNDS ABSTRACT OF SANCTIONED BUDGET ESTIMATE OF REVENUES AND RECEIPTS FOR THE YEAR 1873-74—*Continued.*

HEAD OF REVENUE.	PEGU DIVISION.					TENESSERIM DIVISION.					ARRACAN DIVISION.			Grand Total.	REMARKS.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Maulmain.	Mergui.	Tavoy.	Sawegyeen.	Tounggee.	Akyab.	Ramree.	Sandoway.		
VIII.—MARINE.—															
IX.—MISCELLANEOUS.—															
CEMETERY FEES.—															
Fees for Masonry Graves and Monuments ...	350	...	...	...	...	75	...	...	...	30	50	...	...	502	
Sale of fruits and grass ...	50	...	...	...	...	45	...	...	...	...	...	...	...	95	
MISCELLANEOUS.—															
Cash recoveries from service payments for previous years ...	1,000													1,000	
Sale proceeds of Buildings and Stores	100													100	
				"For the whole Province"											
IX.—Miscellaneous Total Rs.	1,500	...	...	...	...	120	...	...	...	30	50	...	...	1,700	
X.—PUBLIC WORKS.															
Sale proceeds of Buildings and Stores	200													200	
Rent of Buildings ...	20,000													20,000	
Tolls Dues Fees Fines &c. ...	1,500													1,500	
Miscellaneous	1,000													1,000	
				"For the whole Province"											
X.—Public Works Total.....	22,700													22,700	
DEBTS ACCOUNTS.															
Advances Recoverable ...	60,000													60,000	
Suspense Account ...	10,000													10,000	
				"For the whole Province"											
Total.....	70,000	...	...	...	...	...	...	...	...	...	...	...	...	170,000	

LOCAL FUNDS.														
5 PER CENT CESS.														
Taxes Rates and Cesses														
ROAD CESS:—														
1 per cent Cess ...	12,350	5,310	920	2,650	5,430	4,290	706	1,049	1,585	496	6,176	1,507	531	43,000
Miscellaneous Receipts ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SCHOOL CESS:—														
1 per cent Cess ...	12,350	5,310	920	2,650	5,430	4,290	706	1,049	1,585	496	6,176	1,507	531	43,000
Miscellaneous Receipts ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
VILLAGE CHOUKEEDAREE CESS:—														
2¾ per cent Cess ...	33,962	14,605	2,530	7,287	14,933	11,798	1,941	2,884	4,358	1,364	16,984	4,144	1,460	1,18,250
Miscellaneous Receipts ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
DISTRICT DAK CESS:—														
¼ per cent Cess ...	3,088	1,328	230	662	1,358	1,072	176	262	396	124	1,544	377	133	10,750
Miscellaneous Receipts ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total 5 per cent Cess Rs.....	61,750	26,553	4,600	13,249	27,151	21,450	3,529	5,244	7,924	2,480	30,880	7,535	2,655	2,15,000
DISTRICT.														
Tolls at Ferries:—														
Collections ...	1,000	...	780	50	5,200	4,000	...	290	1,000	1,600	2,800	1,100	50	17,870
Miscellaneous Receipts ...	...	...	...	...	...	850	...	...	...	...	350	30	...	1,230
FEES AND FINES—														
Cattle Trespass Act of 1871.														
Fines or Stray Cattle ...	1,850	...	170	...	200	60	...	170	...	...	4,000	450	100	7,000
Sale of unclaimed Stray Cattle ...	750	...	...	50	100	...	...	...	...	...	50	50	...	1,000
Miscellaneous Receipts ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total District Rs. ...	3,600	...	950	100	5,500	4,910	...	460	1,000	1,600	7,200	1,630	150	27,100

PROVINCIAL SERVICES AND LOCAL FUNDS ABSTRACT OF SANCTIONED BUDGET ESTIMATE OF REVENUES AND RECEIPTS FOR THE YEAR 1873-74—*Continued.*

HEAD OF REVENUE.	PEGU DIVISION.					TENESSERIM DIVISION.					ARRACAN DIVISION.			Grand Total.	REMARKS.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Maulmain.	Mergui.	Tavoy.	Sawegyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
LOCAL FUNDS—Continued.															
PORT.															
Marine.															
PORT DUES :—															
Port Dues on vessels ...	90,000	10,000	...	...	...	32,000	...	...	...	...	24,000	500	...	1,56,500	
Port Light dues ...	34,000	3,700	...	...	...	12,000	...	...	...	...	9,000	...	...	58,700	
RENTS :—															
Wharfage Rents ...	20,000	...	...	...	...	...	...	...	...	...	6,500	...	...	26,500	
Wharf Godown Rent ...	6,600	...	...	...	...	...	...	...	...	...	...	...	...	6,600	
Floating Stage Rent ...	2,500	...	...	...	...	...	...	...	...	...	...	...	...	2,500	
FEES AND FINES :—															
Harbour Master Fees ...	14,000	...	...	...	...	...	...	...	...	...	...	...	...	14,000	
Fees for Measuring vessels ...	68	32	...	...	...	...	...	...	...	...	...	...	...	100	
Dallah Tank Fees ...	1,200	...	...	...	...	...	...	...	...	...	...	...	...	1,200	
Fines for breach of Port Rules ...	210	...	...	...	...	25	...	...	...	...	25	...	...	260	
Do Pilot Rules ...	100	...	...	...	...	...	...	...	...	...	...	...	...	100	
SUNDRY RECEIPTS :—															
Sale of Port stores ...	2,600	...	...	...	...	100	...	...	...	...	300	...	...	3,000	
License of cargo boats ...	1,800	...	...	...	...	...	...	...	...	...	...	...	...	1,800	
Commission on Collection of Little Basses Light dues ...	225	50	...	...	...	175	...	...	...	...	50	...	...	500	
Salvage of Buoy vessels ...	530	...	...	...	...	...	...	...	...	...	70	...	...	600	
Earnings of Port vessels ...	...	...	...	...	...	150	...	...	...	...	...	...	...	150	
Hire of Blocks and Tackle ...	100	...	...	...	...	...	...	...	...	...	...	...	...	100	
Sale of Port and Pilot Rules and Charts	52	...	...	...	...	...	...	...	...	...	8	...	...	60	
Miscellaneous	250	...	...	...	...	25	...	...	...	...	25	...	...	300	
Total Port Rs. ...	1,74,235	13,782	...	...	...	44,475	...	...	...	...	39,978	500	...	2,72,970	

	Kuttiah	Kyoon Phaw	Thayetmyo: Allan Myo	Thayetmyo: Yuotong	Yay Gheen	Moulmein: Martaban	Moulmein: Kaukareit	Shwé gyeen: Beeling	Shwé gyeen: Kyouk Kyee	Akyab: Mhro oung	Akyab: Mycoktoung			
TOWN.														
Miscellaneous Receipts.														
RENTS.—														
Bazaar Rents ...	700	1,000	6,576	254	280	60	1,250	...	...	...	...	1,570	...	5,800
Bazaar Stall Rents ...	...	...	3,600	774	880	...	...	1,300	750	1,224	72	1,100	...	9,700
Rent from Sand Bank ...	...	...	...	...	600	...	...	...	...	...	...	...	...	600
SALE OF LANDS HOUSES &c.														
Sale of Town Lands ...	...	...	9,090	...	...	...	...	...	...	...	...	...	...	9,090
FEES AND FINES—														
Cattle Trespass ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SUNDRY RECEIPTS—														
Miscellaneous ...	...	...	200	...	...	...	...	...	...	...	...	...	...	200
Total Town Rs. ...	700	1,000	13,576	1,028	1,760	60	1,250	1,300	750	1,224	72	2,670	...	25,390
LAND SALE AND RENT.														
Rent of Town Lands ...	80,000	...	...	...	...	...	...	...	...	...	100	...	...	80,100
Sale of Town Lands ...	...	...	...	...	...	...	...	...	...	...	300	...	...	300
FEES AND FINES—														
Registration Fees ...	1,500	...	...	...	...	...	...	...	...	...	...	...	...	1,500
Fees from Keighley's Street Wharf ...	200	...	...	...	...	...	...	...	...	...	...	...	...	200
SUNDRY RECEIPTS.—														
Sale of weights and measures ...	150	...	...	...	...	...	...	...	...	...	...	...	...	150
Miscellaneous ...	50	...	...	...	...	...	...	...	...	...	...	...	...	50
Total Land Sale and Rents Rs. ...	81,900	...	...	...	...	...	...	...	...	...	400	...	...	82,300

Provincial Services and Local Funds Abstract of Sanctioned Budget Estimate of Revenues and Receipts for the Year 1873-74

Head of Revenue.	Pegu Division.					Tenasserim Division.					Arrakan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Maulmain.	Mergui.	Tavoy.	Shwè-gyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
LOCAL FUNDS—Continued															
DISPENSARY.															
Interest of Government paper ...	...	...	...	...	...	220	...	...	...	270	...	...	...	490	
FEES AND FINES—															
Fees from European patients ...	2,400	200	...	20	30	1,250	...	...	...	...	400	...	...	4,300	
Do. Native do. ...	100	50	...	20	...	150	...	...	...	...	50	30	...	400	
VOLUNTARY CONTRIBUTION—															
Voluntary Contributions ...	3,500	600	500	600	a 600	700	300	240	180	1,000	...	400	240	8,860	a 500 Henzadah, 100 Myanoung.
Contributions from Port Funds...	...	...	...	...	...	...	...	...	...	...	1,440	...	...	1,440	
Do. from Ships ...	...	...	...	...	...	600	...	...	...	...	...	...	...	600	
SUNDRY RECEIPTS—															
Miscellaneous ...	50	70	...	...	10	...	...	...	...	...	...	...	20	150	
Total Dispensary Rs. ...	6,050	920	500	640	640	2,920	300	240	180	1,270	1,890	430	260	16,240	
DALHOUSIE PARK.															
RENTS.—															
Rent of Toddy Trees ...	1,000	...	...	...	...	...	...	...	...	...	...	...	...	1,000	
Do. Fruit Trees ...	100	...	...	...	...	...	...	...	...	...	...	...	...	100	
	1,100	...	...	...	...	...	...	...	...	...	...	...	...	1,100	
CUSTOMS CONFISCATION.															
FEES AND FINES—															
Fines on Goods Confiscated ...	7,800	...	...	...	...	1,000	100	...	...	...	100	...	...	9,000	

CANTONMENT.														
Taxes Rates and Cesses—														
TAXES ON HOUSES—														
Taxes on Houses ...	2,000	...	400	...	...	...	...	...	...	750	...	...	...	3,150
Taxes from Householders ...	...	...	850	...	...	...	...	...	...	...	...	...	...	850
ASSESSED TAXES—														
Chowkeedaree Tax ...	1,250	...	...	...	...	...	...	...	...	...	...	...	...	1,250
LICENSES.—														
Fishery Licenses ...	80	...	170	...	...	...	...	...	...	...	...	...	...	250
Carriage Licenses ...	150	...	...	...	...	...	...	...	...	...	...	...	...	150
EDUCATION.														
Grant-in-aid of Schools by Government ...	2,160	...	2,040	...	...	...	...	...	...	...	...	...	...	4,200
Miscellaneous Receipts—														
RENTS—														
Rent of Paddy Lands ...	...	...	200	...	...	...	...	...	...	...	...	...	...	200
Grazing Rent ...	3,000	...	800	...	...	...	...	...	...	1,000	...	...	...	4,800
Rent from Toddy Trees ...	1,500	...	...	...	...	...	...	...	...	300	...	...	...	1,800
FEES AND FINES—														
Fines for breach of Conservancy Rules ...	850	...	200	...	...	...	...	...	...	150	...	...	...	1,200
Cattle Pound Fees and Fines ...	600	...	300	...	...	...	...	...	...	100	...	...	...	1,000
SUNDRY RECEIPTS—														
Grant-in-aid for Conservancy ...	...	...	...	...	...	...	...	...	...	1,440	...	...	...	1,440
Sale of Fruits and Flowers ...	500	...	80	...	...	...	...	...	...	20	...	...	...	600
Carriage Stand Receipts ...	150	...	...	...	...	...	...	...	...	...	...	...	...	150
Sale proceeds of unclaimed Cattle ...	50	...	30	...	...	...	...	...	...	...	...	...	...	80
Miscellaneous ...	...	...	20	...	...	...	...	...	...	...	...	...	...	20
Total Cantonment Rs...	12,290	...	5,090	...	...	...	...	...	...	3,760	...	...	...	21,140

HEAD OF REVENUE.	RANGOON.			BASSEIN.		
	Rangoon.	Pegu.	Yandoon.	Bassein.	Pantanau.	Nga thoung Kyoung.
MUNICIPAL.						
On Government Books.						
Taxes Rates and Cesses.						
TAX ON HOUSES—						
Municipal Taxes on Government Buildings	1,602	...	...	138	...	10
ASSESSED TAXES :—						
Municipal Tax	46,000	1,500	3,000	12,000	2,500	1,800
Night Watch Tax	...	...	...	...	...	...
LICENSES :—						
Wholesale and Retail Licenses ...	22,450	400	400	3,500	400	400
Slaughter House Do	11,123	...	...	1,000	...	...
Hack carriage Do	1,300	...	...	...	...	...
Hack cart Do	1,690	...	...	...	...	...
Passenger Boat Do	1,100	...	...	...	...	...
				...	...	...
Miscellaneous Receipts.						
TOLLS :—						
Lease of Tolls at Ferries	4,500	250	1,000	1,500	...	110
RENTS :—						
Bazaar Rents	...	3,000	60	21,000	6,000	1,700
do Stall Rents	600	...	...	...	...	...
Rents of Lands	...	...	1,076	...	...	...
Rent of Toddy Trees	...	...	...	...	...	...
do Fruit Trees	300	...	...	20	...	...
Godown Rents	1,800	...	...	..	...	...
Miscellaneous Rents	...	...	..	...	...	...
SALE OF LAND						
FEES AND FINES :—						
Miscellaneous Fines	6,439	100	750	350	100	100
Gambling Fines and Escheats ...	8,000	600	700	1,000	100	100
Cattle pound Fees and Fines ...	1,500	100	100	200	...	10
SUNDRY RECEIPTS :—						
Strand Bank dues	2,273	...	1,300	...	...	...
Sale proceeds of unclaimed cattle ...	100	200	100	100	50	2
Latrine Receipts ...	...	...	...	...	...	...
Staging Bungalow Do	600	...	...	...	...	...
Grant to Akyab Municipal Fund ...	...	...	...	...	...	...
Do Prome Do Do ...	...	...	...	...	...	...
Definite Grant from Road portion of 5 per cent Cess Fund	590	...	...	...	...	...
Miscellaneous	720	...	100	50	15	...
Total Municipal Rs...	1,12,687	6,150	8,586	40,858	9,165	4,232

Bassein.			Henzada.		Total.
Leymeithna.	Pandau.	Donnyee.	Myanoung.	Henzada.	
10	10	...	141	106	2,017
2,800	2,000	1,000	3,800	7,400	83,800
...	...	...	...	...	...
...	...	...	800	1,400	29,750
...	...	...	...	...	12,123
...	...	...	...	...	1,300
...	...	...	...	...	1,690
...	...	...	...	...	1,100
...	...	...	...	...	7,360
1,500	1,600	...	500	2,000	37,360
...	...	...	2,500	10,000	13,100
...	...	...	...	...	1,070
...	...	...	...	...	...
...	...	...	30	30	380
...	...	...	...	...	1,800
...	...	...	...	...	...
...	...	...	50	50	7,939
50	50	...	75	1,500	12,175
...	...	...	100	150	2,160
...	...	...	...	...	3,573
...	3	...	50	70	675
...	...	...	...	...	...
...	...	...	...	...	600
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	590
...	...	...	...	...	885
4,360	3,663	1,000	8,046	22,706	2,21,453

Henzada.				Prome.	
Donabew.	Kyan Gheen.	Zaloon.	Kanoung.	Prome.	Padoung.
7	8	7	17	260	8
2,000	2,550	2,000	1,000	11,391	1,000
...	...	...	...	...	...
...	...	...	...	1,800	...
...	...	...	...	6,000	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	400	70
180	1,360	150	86	1,500	100
700	2,800	650	234	25,000	200
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	60	...
...	...	...	500	...	...
...	...	...	10	300	...
100	60	...	355	1,700	200
10	30	20	10	250	...
...	...	...	...	...	...
95	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	35,000	...
...	...	...	...	800	...
3,092	6,808	2,827	2,212	84,461	1,578

Prome.			Moulmein.		
Poungday.	Shoay doung.	Thayetmyo.	Moulmein.	Thatone.	Total.
17	8	94	515	...	941
1,800	5,500	4,899	...	...	32,140
...	...	...	30,800	...	30,800
...	...	2,200	15,000	...	19,000
...	3,100	1,277	6,000	...	16,377
...	...	...	2,000	...	2,000
...	...	...	900	...	900
...	...	...	1,000	...	1,000
...	...	...	1,320	...	1,790
400	1,000	1,230	...	2,500	8,506
1,800	8,400	7,788	...	...	47,572
...	...	24	1,500	...	1,524
...	...	50	...	...	50
...	...	60	...	...	60
...	...	...	...	...	...
...	...	...	300	...	360
...	...	1,608	136	...	2,244
...	...	726	3,650	...	4,686
100	400	1,310	1,500	...	5,725
50	...	470	1,250	120	2,210
...	...	627	...	...	627
...	...	50	50	...	195
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	35,000
...	...	...	50	...	850
4,167	18,408	22,413	65,971	2,620	2,14,557

Moulmein.		Shwe Gyeen.				
Yeamyo.	Toungboo.	Shwè Gyeen.	Sittang.	Ky-Ketto.	Winpadau.	Tavoy.
...	352	96	...	...	...	114
...	7,500	3,000	360	1,050	450	5,000
...	...	...	...	...	...	...
...	1,500	800	...	400	...	...
...	2,500	...	...	...	...	...
...	...	...	...	...	...	...
..	...	...	...	...	...	360
...	...	...	...	...	...	..
...	...	...	...	...	...	...
360	16,050	...	...	...	...	3,500
...	...	7,000	700	2,100	600	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	..	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	26
...	425	50	...	50	...	50
...	1,000	100	...	...	...	500
...	500	150	...	...	...	100
...	...	...	...	...	...	...
...	...	25	...	...	...	...
...	384	...	...	...	...	...
...	...	...	...	...	..	...
...	...	...	...	...	...	...
...	...	...	..	...	...	...
...	...	...	...	...	...	...
...	130	...	...	...	...	...
360	30,341	11,221	1,060	3,600	1,050	9,650

Mergui.	Akyab.	Kyouk Phyoo.	Sandoway.	Total.	Grand Total.
120	...	...	...	682	3,640
3,200	...	...	...	20,560	1,36,500
...	..	...	...	...	30,800
...	3,000	400	150	6,250	55,000
...	2,000	...	...	4,500	33,000
...	200	...	...	200	3,500
...	50	...	...	410	3,000
...	...	...	...	...	2,100
...	2,500	...	150	2,650	11,800
2,340	894	1,260	530	24,934	70,800
2,440	938	850	700	15,328	76,000
...	...	...	...	...	2,600
...	...	...	...	...	50
...	...	...	...	...	440
...	...	...	...	...	1,800
...	...	...	...	...	360
30	...	...	...	56	2,300
30	1,720	50	...	2,375	15,000
200	300	...	...	2,100	20,000
50	600	200	30	1,630	8,000
...	...	...	...	...	4,200
...	...	5	...	30	900
...	666	...	...	1,050	1,050
...	...	...	...	...	600
...	4,800	...	...	4,800	4,800
...	...	...	...	...	35,000
...	...	...	...	...	590
...	100	5	...	235	1,970
8,410	17,768	2,770	1,560	87,790	5,23,800

General Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Revenues and Receipts for the Year 1873-74.

Head of Revenue.	Pegu Division.					Tenesserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Maulmain.	Mergui.	Tavoy.	Sawegyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I—Allotment from General Services	28,81,000		"For	the	whole	Pro	vince."							28,81,000	
II—Jails ...	90,600	5,700	9,100	1,500	1,200	22,000	350	870	150	2,800	12,200	1,830	3,000	1,51,300	
III—Registration ...	3,000	80	80	350	120	1,300	80	20	20	120	400	100	30	5,700	
IV—Police ...	2,600	510	250	550	730	1,300	80	80	45	215	610	15	15	7,000	
V—Education ...	...	...	...	800	...	1,570	660	...	570	...	2,600	600	...	6,800	
VI—Medical Services ...	4,980	...	...	...	...	...	...	...	..	...	20	...	...	5,000	
VII—Printing ...	10,000	...	...	...	...	...	...	...	...	...	...	...	...	10,000	
IX—Miscellaneous ...	1,500	...	...	...	...	120	...	...	...	30	50	...	...	1,700	
X—Public Works ...	22,700	...	...	...	...	...	...	...	...	...	...	...	...	22,700	
Debts Accounts ...	70,000		"For	the	whole	Pro	vince."							70,000	
Local Funds:—															
5 per cent Cess ...	61,750	26,553	4,600	13,249	27,151	21,450	3,529	5,244	7,924	2,480	30,880	7,535	2,655	2,15,000	
District ...	3,600	...	950	100	5,500	4,910	...	460	1,000	1,600	7,200	1,630	150	27,100	
Marine (*Port*) ...	174,235	13,782	...	...	..	44,475	...	...	...	...	39,978	500	...	2,72,970	
Town ...	700	1,000	13,576	1,028	1,760	60	1,250	1,300	750	1,224	72	2,670	...	25,390	
Land Sale and Rent ...	81,900	...	...	...	...	...	...	...	...	...	400	...	...	82,300	
Dispensary ...	6,050	920	500	640	640	2,920	300	240	180	1,270	1,890	430	260	16,240	
Dalhousie Park ...	1,100	...	...	...	...	...	...	...	...	...	...	...	...	1,100	
Customs Confiscation ...	7,800	...	...	...	...	1,000	100	...	...	...	100	...	...	9,000	
Cantonment ...	12,290	...	5,090	...	..	...	...	...	...	3,760	...	...	...	21,140	
Municipal on Governmen Books ...	1,27,423	63,278	22,413	1,08,614	45,691	68,951	8,400	9,650	16,931	30,341	17,768	2,770	1,560	5,23,800	
Grand Total Rs.	35,64,428	1,11,823	56,559	1,26,831	82,792	1,69,056	14,659	17,864	27,570	43,840	1,14,068	18,080	7,670	43,55,240	

BRITISH BURMA

PROVINCIAL SERVICES

AND

LOCAL FUNDS

BUDGET ESTIMATE

OF

EXPENDITURE

FOR

1873-74.

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in the Civil Department British Burma for the Year 1873-74.

Head of Expenditure.	Pegu Division.					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Moulmein.	Mergui.	Tavoy.	Shwè-gyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
1 REFUNDS.	1,000			"For	the	whole		Pro	vince"					1,000	
2 JAILS.															
Inspection and General.															
Superintendence.															
Salary of Inspector Gneneral	12,000	...	...	...	...	...	...	...	...	...	...	...	...	12,000	
Allowances to Ex : Officio Dy. Inspector General ...	1,200	...	...	...	...	...	...	...	...	...	...	...00	...	1,200	
Establishment.															
Clerks	2,760	...	...	...	...	...	...	...	...	...	...	...	...	2,760	
Servants	336	...	...	...	...	...	...	...	...	...	...	...	...	336	
Contingencies.															
Travelling allowance ...	1,500	...	...	...	...	...	...	...	...	...	...	...	...	1,500	
Country Stationary ...	50	...	...	...	...	...	...	...	...	...	...	...	...	50	
Service Telegrams ...	40	...	...	...	...	...	...	...	...	...	...	...	...	40	
Service Postage Labels ...	200	...	...	...	...	...	...	...	...	...	...	...	...	200	
Office Expences and Miscellaneous	214	...	...	...	...	...	...	...	...	...	...	...	...	214	
Total Inspection and Genl. ...	18,300	...	...	...	...	...	...	...	...	...	...	...	...	18,300	
Carried forward...	18,300	...	...	...	...	...	...	...	...	...	...	...	...	18,300	

Brought Forward...	18,300	...	...	...	...	...	...	...	...	...	...	...	...	18,300
2. JAILS *Continued*—														
CENTRAL JAILS.														
Salaries—														
Superintendents ...	9,120	...	...	...	...	9,460	...	...	...	...	...	...	...	18,580
Establishment—														
Native Doctors and Apothecaries ...	900	...	...	...	...	900	...	...	...	...	...	...	...	1,800
Jailors and Turnkeys ...	4,728	...	...	...	...	4,296	...	...	...	...	...	...	...	9,024
Warders, Clerks and Servants ...	8,076	...	...	...	...	4,680	...	...	...	...	...	...	...	12,756
Extra and Temporary Establishment ...	2,500	...	...	...	...	1,500	...	...	...	...	...	...	...	4,000
Contingencies—														
Office Expenses and Miscellaneous ...	200	...	...	...	...	208	...	...	...	...	...	...	...	408
Supplies and Service—														
Rations ...	55,000	...	...	...	...	20,000	...	...	...	...	...	...	...	75,000
Clothing and Bedding ...	6,700	...	...	...	...	4,000	...	...	...	...	...	...	...	10,700
Hospital Charges ...	1,200	...	...	...	...	560	...	...	...	...	...	...	...	1,760
Charges for Transportation of prisoners ...	10,000	...	...	...	...	...	...	...	...	...	...	...	...	10,000
Petty Construction and Repairs	200	...	...	...	...	200	...	...	...	...	...	...	...	400
Miscellaneous ...	3,000	...	...	...	...	1,000	...	...	...	...	...	...	...	4,000
Jail Manufactures—														
Purchase of Raw Materials of Stores ...	30,000	...	...	...	...	15,000	...	...	...	...	...	...	...	45,000
Commission to Jailors ...	1,000	...	...	...	...	500	...	...	...	...	...	...	...	1,500
Jail Press Charges ...	20,000	...	...	...	...	...	...	...	...	...	...	...	...	20,000
" Saw Mills Establishment ...	15,000	...	...	...	...	...	...	...	...	...	...	...	...	15,000
	1,67,624	...	...	...	...	62,304	...	...	...	...	...	...	...	2,29,928
Deduct Probable savings ...	...	...	...	...	...	3,058	...	...	...	...	...	...	...	3,058
Total Central Jails Rs...	1,67,624	...	...	...	...	59,246	...	...	...	...	...	...	...	2,26,870
Carried Forward...	1,85,924	...	...	...	...	59,246	...	...	...	...	...	...	...	2,45,170

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in Civil Department British Burma for the Year 1873-74.

Head of Expenditure.	Pegu Division.					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Moulmein.	Mergui.	Tavoy.	Shwé-gyeen.	Toungboo.	Akyab.	Ramree.	Sandoway.		
Brought forward...	1,85,924	...	...	...	...	59,246	...	...	...	...	...	...	...	2,45,170	
District Jails.—															
Establishment.															
Allowance to Superintendents...	...	...	...	...	...	...	...	...	...	...	1,200	...	...	1,200	
Native Doctors and Apothecaries	...	540	408	...	...	...	...	...	...	498	510	360	...	2,316	
Jailors and Turnkeys ...	...	1,632	1,632	792	1,584	...	792	936	792	912	2,448	912	792	13,224	
Warders Clerks and Servants ...	...	1,728	2,976	504	1,008	...	336	672	504	672	2,640	1,008	504	12,552	
Extra and Temporary Establishment ...	...	500	300	150	300	...	50	50	100	50	1,000	200	300	3,000	
Contingencies.															
Office Expenses and Miscellaneous ...	...	100	100	100	100	...	50	50	100	50	100	100	50	900	
Supplies and Service.															
Rations ...	...	5,000	13,000	3,000	5,000	...	570	700	1,500	3,000	5,000	2,000	1,500	40,270	
Purchase of a reserve Store of grain ...	...	1,000	1,000	...	...	...	...	...	...	...	...	...	...	2,000	
Clothing and Bedding ...	...	350	360 ~~230~~	60 ~~40~~	100	...	10	10	20	150 ~~200~~	740 ~~180~~	200 ~~50~~	50	2140 ~~940~~	
Hospital Charges ...	...	50	230 ~~500~~	40 ~~50~~	100	...	10	10	20	200 ~~150~~	180 ~~700~~	50 ~~200~~	50	940 ~~2,140~~	
Passage money of Convicts ...	...	250	50	50 ~~40~~	...	...	150	100	300	400	300	150	50	1,800	
Petty Construction and Repairs...	...	100	...	50	100	...	50	140	50	50	300	100	100	1,040	
Miscellaneous and Contingent Expenses ...	...	300	500	300	500	...	200	150	300	100	608	400	200	3,558	
Jails manufactures.															
Raw Materials and Stores ...	...	2,000	8,000	300	800	...	25	25	50	500	3,000	600	1,000	16,200	
Commission to Jailors ...	...	200	300 ~~200~~	20	50	...	...	...	...	50	180	40	60	900	
Total District Jails ...	...	13,750	28,996	5,356	9,642	...	2,243	2,843	3,736	6,632	18,166	6,120	4,656	1,02,140	
2 Jails Total Rs...	1,85,924	13,750	28,996	5,356	9,642	59,246	2,243	2,843	3,736	6,632	18,166	6,120	4,656	3,47,310	

3. REGISTRATION.														
Allowance to Sub-Registrar ...	960	...	...	...	...	...	...	...	...	...	...	...	...	960
Clerks ...	960	...	...	...	...	900	...	...	...	...	300	...	...	2,160
Office Expenses and Miscellaneous ...	285	25	...	60	60	70	30	...	...	...	50	50	...	630
Service Postage Stamps ...	50	...	...	...	...	...	...	...	...	...	...	...	...	50
Total Rs...	2,255	25	...	60	60	970	30	...	...	...	350	50	...	3,800
4. POLICE.														
SUPERINTENDENCE.—														
Salaries.—														
Inspector General ...	21,600	...	...	...	...	...	...	...	...	...	...	...	...	21,600
Establishment.—														
Clerks and Servants ...	4,236	...	...	...	...	...	...	...	...	...	...	...	...	4,236
Contingencies.—														
Travelling Allowance ...	1,800	...	...	...	...	...	...	...	...	...	...	...	...	1,800
Service Postage Labels ...	300	...	...	...	...	...	...	...	...	...	...	...	...	300
Office Expenses and Miscellaneous ...	1,764	...	...	...	...	...	...	...	...	...	...	...	...	1,764
	29,700	...	...	...	...	...	...	...	...	...	...	...	...	29,700
Deduct Probable Savings ...	6,000	...	...	...	...	...	...	...	...	...	...	...	...	6,000
Carried Over ...	23,700	...	...	...	...	...	...	...	...	...	...	...	...	23,700

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in the Civil Department British Burma for the Year 1873-74.

Head of Expenditure.	Pegu Division.					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Moulmein.	Mergui.	Tavoy.	Shwe-gyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
Brought forward...	23,700	...	...	...	...	...	...	...	...	...	...	...	...	23,700	
District Executive Force.															
Superintendents ...	10,800	9,600	10,800	6,000	6,000	8,400	...	9,600	6,000	8,400	7 200	7,200	...	90,000	
Assistant Superintendents ...	...	...	4,800	...	4,800	9,600	4,800	...	...	...	...	...	4,800	28,800	
Chief Inspectors ...	...	...	3,000	...	...	3,000	...	...	...	...	...	...	...	6,000	
Inspectors ...	4,800	3,540	5,220	6,420	6,660	6,900	3,540	3,540	4,800	1,680	7,320	5,220	3,120	62,760	
Head Constables ...	5,460	4,680	8,580	5,460	3,900	10,920	3,900	3,120	5,460	4,680	3,900	3,900	2,340	66,300	
Constable ...	70,536	44,580	1,16,628	52,488	59,064	1,00,692	30,132	26,004	49,140	41,316	62,832	49,314	31,148	733,854	
River Police ...	9,504	6,192	792	2,376	1,584	4,512	1,128	1,248	4,512	...	1,296	2,730	1,152	37,026	
Temporary Establishment ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Supplies and Service.—															
Clothing ...	6,118	4,129	9,361	4,301	4,842	7,774	2,461	2,162	4,278	3,163	5,224	4,186	2,565	60,564	
Arms and Accoutrements ...	15,000	...	...	...	...	...	...	...	...	...	...	...	...	15,000	
Rewards to informers and for capture of proclaimed offenders ...	5,000	...	...	...	...	...	...	...	...	...	...	...	...	5,000	
Petty Construction and Repairs...	2,000	1,000	2,000	2,000	2,000	2,000	1,000	1,000	750	2,000	1,000	1,000	1,000	18,750	
Travelling Allowance ...	1,000	1,000	2,000	1,000	2,000	3,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	17,000	
Office Expenses and Miscellaneous ...	1,440	1,440	1,440	1,440	1,800	1,920	840	840	1,200	960	1,257	960	840	16,377	
						1,58,718					91,029				

SALWEEN FRONTIER AND ARRAKAN HILL TRACTS FORCE.					Salween Frontier					Arracan Hills Tracts				
Superintendent ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assistant Superintendent ...	...	...	...	...	...	...	...	...	...	...	4,800	...	...	4,800
Chief Inspector ...	...	...	...	...	...	2,400	...	...	...	...	...	...	..	2,400
Inspectors ...	...	...	...	...	...	4,200	...	...	...	...	2,100	...	....	6,300
Head Constables ...	...	...	...	...	...	2,340	...	...	...	...	780	...	...	3,120
Constables ...	...	...	...	...	...	28,668	...	...	...	...	35,088	...	...	63,756
River Police ...	...	...	...	...	...	2,232	...	...	...	...	816	...	...	3,048
Native Doctors etc. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Clothing ...	...	...	...	...	...	2,369	...	...	...	...	2,726	...	...	5,095
Travelling Allowance ...	...	...	...	...	...	1,200	...	...	...	...	1,200	...	...	2,400
Contingencies and Miscellaneous	...	...	...	...	...	1,200	...	...	...	...	1,200	...	...	2,400
Petty Construction and Repairs	...	...	...	...	...	500	...	...	...	...	500	...	...	1,000
	1,31,658	...	...	...	...	45,109	...	...	...	...	49,210	...	...	12,51,750
Deduct Amt. of Probable savings	60,000	...	...	...	"For	the	Pro	vince"	...	...	...	...	...	60,000
Total District Ex: Force	71,658	76,161	1,64,621	81,485	92,650	2,03,827	48,801	48,514	77,140	63,199	1,40,239	75,510	47,945	11,91,750
Carried Over	95,858	76,161	1,64,621	81,485	92,650	2,03,827	48,801	48,514	77,140	63,199	1,40,239	75,510	47,945	12,15,450

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in the Civil Department British Burma for the Year 1873-74.

Head of Expenditure	Pegu Division.					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzada.	Moulmein.	Mergui.	Tavoy.	Shwé-gyeen.	Toungboo.	Akyab.	Ramree.	Sandoway.		
Brought Forward ...	95,358	76,161	1,64,621	81,485	92,650	2,03,327	48,801	48,514	77,140	63,199	1,40,239	75,510	47,945	12,15,450	
4. POLICE.—*Continued.*															
Municipal Police.															
Assistant Superintendents ...	5,160	...	...	...	...	5,160	...	...	...	...	...	...	...	10,320	
Inspectors ...	8,100	...	...	1,440	...	3,540	...	...	...	...	...	...	...	13,080	
Head Constables ...	2,130	1,170	780	...	780	4,680	...	...	...	780	...	...	...	10,320	
Constables ...	26,172	11,148	3,768	12,756	8,724	21,108	1,980	2,964	1,872	5,028	...	...	...	95,520	
River Police ...	2,328	...	...	...	...	1,356	...	...	...	...	...	...	...	3,684	
Temporary Establishment ...	260	...	...	...	...	...	...	...	...	...	...	...	...	260	
Clothing ...	2,315	956	312	1,029	717	2,579	120	282	128	420	...	...	...	8,858	
Arms and Accoutrements ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Boats ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Rewards ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Petty Construction and Repairs...	...	110	50	170	150	300	40	200	...	100	...	...	...	1,120	
Miscellaneous ...	1,800	185	90	126	99	874	50	220	100	172	...	...	...	3,716	
	48,265	13,569	5,000	15,521	10,470	39,597	2,190	3,666	2,100	6,500	...	...	...	1,46,878	
Deduct Contribution from Municipal Funds ...	33,872	13,651	5,000	15,499	10,470	28,130	2,190	3,666	2,100	6,500	...	...	...	1,21,078	
Total Municipal Police Rs...	14,393	— 82	...	22	...	11,467	...	...	...	...	...	...	...	25,800	
4. Police Grand Total Rs... ...	1,09,751	76,079	1,64,621	81,507	92,650	2,15,294	48,801	48,514	77,140	63,199	1,40,239	75,510	47,945	12,41,250	

5 EDUCATION														
DIRECTION—														
Director of Public Instruction	14,400	...	...	...	...	...	...	...	...	...	...	...	...	14,400
Inspector of Schools' ...	9,000	...	...	...	...	...	...	...	...	...	...	...	...	9,000
do Establishment ...	936	...	...	...	...	...	...	...	...	...	...	...	...	936
do Travelling Allowances ...	2,000	...	...	...	...	...	...	...	...	...	...	...	...	2,000
do Service Postage Labels ...	100	...	...	...	...	...	...	...	...	...	...	...	...	100
do Contingent Expenses ...	1,100	...	...	...	...	...	...	...	...	...	...	...	...	1,100
Office and Charges of the Director.														
Clerks ...	1,200	...	...	...	...	...	...	...	...	...	...	...	...	1,200
Servants ...	336	...	...	...	...	...	...	...	...	...	...	...	...	336
Travelling Allowance ...	2,000	...	...	...	...	...	...	...	...	...	...	...	...	2,000
Service Postage Labels ...	100	...	...	...	...	...	...	...	...	...	...	...	...	100
Contingent Expenses ...	658	...	...	...	...	...	...	...	...	...	...	...	...	658
Carried Over ...	31,830	...	...	...	...	...	...	...	...	...	...	...	...	31,830

PROVINCIAL SERVICES AND LOCAL FUNDS SANCTIONED BUDGET ESTIMATE OF EXPENDITURE IN THE DEPARTMENT BRITISH BURMA FOR THE YEAR 1873-74.

HEAD OF EXPENDITURE.	PEGU DIVISION					TENASSERIM DIVISION.					ARRACAN DIVISION.			Grand Total.	REMARKS.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzada.	Moulmein.	Mergui.	Tavoy.	Shwe-gyeen	Toungboo.	Akyab.	Ramree.	Sandoway.		
Brought Forward ...	31,830	..	...	...	..	..	...	...	...	...	...	..	...	31,830	
5. EDUCATION.—(*Continued.*)															
GOVERNMENT SCHOOL OF THE HIGHER CLASS.—	Govt. High School.					(Anglo-Vernacular.)					(Anglo Vernacular.)				
Head Master, Masters, Teachers, and others ...	29,800	..	...	...	...	7,740	...	...	...	...	8,040	...	...	45,580	
Library Allowance ...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	
Clerks and Writerss ...	...	.	...	...	...	...	...	...	...	...	...	...	...	..	
Servants ...	800	...	...	...	...	240	...	...	...	...	468	...	...	1,508	
House Rent ...	2,400	...	...	...	...	...	...	...	...	...	...	...	...	2,400	
Official Postage ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Petty Construction and Repairs ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Contingencies and Miscellaneous ...	3,000	...	...	...	...	300	...	...	...	...	212	...	...	3,512	
	36,000	...	...	...	...	...	...	...	...	...	...	...	...	53,000	
Deduct Probable Savings. ...	15,000	...	...	...	...	...	...	...	...	...	...	...	...	15,000	
	21,000	...	...	...	...	8,280	...	...	...	...	8,720	...	...	38,000	

GOVERNMENT SCHOOL OF THE MIDDLE CLASS.—(Anglo Vernacular District.)														
Head Masters, Masters, Superintendents, Teachers and others...	...	4,020	...	4,020	...	...	4,020	...	4,020	...	...	4,020	...	20,100
Servants ...	...	240	...	240	...	...	240	...	240	...	...	240	...	1,200
House Rent ...	...	...	...	...	...	...	...	...	~~200~~	...	...	...	...	...
Petty Construction and Repairs...	...	...	...	...	...	...	...	...	...	...	...	1,000	...	1,000
Contingencies & Furnitures ...	...	650	...	150	...	...	200	...	200	...	...	200	...	1,400
	...	4,910	...	4,410	...	...	4,460	...	4,460	...	...	5,460	...	23,700
NORMAL SCHOOL—														
Head Masters, Masters, & Teachers ...	3,300	...	...	...	...	...	...	...	...	...	...	...	...	3,300
Senior Students ...	1,200	...	...	...	...	...	...	...	...	...	...	...	...	1,200
Clerks and Servants ...	120	...	...	...	...	...	...	...	...	...	...	...	...	120
House Rent ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Contingencies ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	4,620	...	...	...	...	...	...	...	...	...	...	...	...	4,620
Carried Over ...	57,450	4,910	...	4,410	...	8,280	4,460	...	4,460	...	8,720	5,460	...	98,150

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in the Civil Department British Burma for the Year 1873-74.

Head of Expenditure.	Pegu Division					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Moulmein.	Mergui.	Tavoy.	Shwe-gyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
Brought forward.....	57,450	4,910	...	4,410	...	8,280	4,460	...	4,460	...	8,720	5,460	...	98,150	
5.—EDUCATION.—(*Continued.*)															
Grants-in-aid of Schools. Higher...	6,000	...	...	...	...	3,000	...	...	...	...	...	...	...	6,000	
Middle...	10,080	3,000	...	360	1,960	8,150	...	240	...	1,000	500	240	...	25,530	
Lower...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Normal...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do. for Primary Schools ...	...	...	...	...	...	1,200	...	...	...	...	...	...	...	1,200	
	16,080	3,000	...	360	1,960	12,350	...	240	...	1,000	500	240	...	35,730	
Scholarships, Prizes &c.—															
English Junior Scholarship ...	...	...	...	...	...	480	...	...	...	...	600	...	...	1,080	
Prizes Rewards &c. ...	400	...	...	...	...	...	...	...	...	...	...	...	...	400	
	400	...	...	...	...	480	...	...	...	...	[illegible]	...	...	1,480	
Grants for Encouragement of Literature &c.—															
Literary Society Rangoon ...	300	...	...	...	...	...	...	...	...	...	...	...	...	300	
Materia Medica ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
School books Maps &c. ...	10,000					"For	the	whole	Pro	vince"	...	...	...	10,000	
	10,300	...	...	...	...	...	...	...	...	...	...	...	...	10,300	
Miscellaneous.—															
Purchase and Repairs of School Houses, Furniture &c.	2,300					"For	the	whole	Pro	vince"	...	...	...	2,300	
Vernacular Newspapers ...	3,000	...	...	...	...	...	...	...	...	...	...	...	...	3,000	
Travelling expenses for School Masters ...	2,000					"For	the	whole	Pro	vince"	...	...	...	2,000	
Miscellaneous ...	1,000	...	...	...	...	...	...	...	...	...	...	...	...	1,000	
	8,300	...	...	...	...	...	...	...	...	...	...	...	...	8,300	
5. Education Grand Total Rupees...	92,530	7,910	...	4,770	1,960	21,110	4,460	240	4,460	1,000	9,820	5,700	...	153,960	

6.—MEDICAL SERVICES—														
MEDICAL ESTABLISHMENT—														
Salaries—														
Surgeons ...	10,200	5,400	1,200	4,200	5,400	9,000	4,200	4,200	5,400	1,200	2,760	8,400	6,600	68,160
Sub-Assistant Surgeon ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Native Doctors ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Allowance for Attending Jails ...	1,200	1,200	...	...	...	...	...	...	...	...	600	...	...	3,000
Allowance for Attending Police...	...	...	600	...	...	...	...	...	...	...	...	...	...	600
Establishment.														
Servants ...	96	...	...	...	...	96	...	...	...	...	...	...	...	192
Contingnet Charges—														
Bazaar Medicines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling Allowance ...	98	60	...	...	20	30	100	...	...	...	...	...	...	380
	11,594	...	...	...	...	...	...	...	...	...	...	...	...	7,2260
Deduct Probable savings under Surgeons. ...	160	...	...	"For	the	whole	Pro	vince"	...	...	...	...	...	160
	11,434	6,660	1,800	4,200	5,420	9,126	4,300	4,200	4,500	1,200	3,360	8,400	6,600	72,100
VACCINATION—														
Salaries—														
Superintendent ...	1,800	...	...	...	...	...	...	...	...	...	...	...	...	1,800
Native Superintendent ...	600	...	...	...	...	600	...	...	...	...	...	...	...	1,200
Vaccinators and Assistants ...	840	360	360	360	360	840	240	240	360	360	360	240	240	5,160
Deduct Amt. of Probable Savings ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment—														
Clerks ...	720	...	...	...	...	...	...	...	...	...	...	...	...	720
Servants ...	120	...	...	...	...	...	...	...	...	...	...	...	...	120
Contingent Charges—														
Travelling Allowance ..	700	...	...	...	...	...	...	...	...	...	...	...	...	700
Service Postage Labels ...	50	...	...	...	...	...	...	...	...	...	...	...	...	50
Miscellaneous ...	100	...	...	...	...	...	...	...	...	...	...	...	...	100
	4,930	360	360	360	360	1,440	240	240	360	360	360	240	240	9,850
Carried Over ...	16,364	7,020	2,160	4,560	5,780	10,566	4,540	4,440	4,860	1,560	3,720	8,640	6,840	81,950

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in the Civil Department British Burma for the Year 1873-74.

Head of Expenditure	Pegu Division.					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzada.	Moulmein.	Mergui.	Tavoy.	Shwè-gyeen.	Toungboo.	Akyab.	Ramree.	Sandoway.		
Brought forward...	16,364	7,020	2,160	4,560	5,780	10,566	4,540	4,440	4,860	1,560	3,720	8,640	6,840	81,950	
6.—MEDICAL SERVICES.—*Continued.*															
Hospital and Dispensaries—															
Salaries—															
Allowance to Superintendent...	...	...	360	...	...	...	...	...	360	360	...	...	...	1,080	
Apothecaries and Asstt. Do.	2,760	...	...	...	...	1,560	...	...	...	...	...	...	...	4,320	
Sub-Assistant Surgeon ...	...	...	...	...	...	...	...	...	...	...	3,000	...	...	3,000	
Native Doctors ...	768	630	408	360	1,158	...	420	408	768	1,128	720	360	1,218	8,346	
Compounders Dressers and Apprentices ...	...	...	...	...	240	420	...	...	120	...	396	240	...	1,416	
Matrons ...	720	...	...	...	...	...	...	...	...	...	...	...	...	720	
Establishment—															
Servants ...	1,464	384	360	360	360	960	360	360	360	360	1,092	144	264	6,828	
Supplies and Services—															
Diet of Patients, Clothing, &c...	6,000	500	400	250	100	600	60	60	50	600	300	84	50	9,054	
Cost of Medicine and Instruments Supplied by Military Department ...	7,000	...	...	...	"For	the	whole	Pro	vince"	...	...	...	...	7,000	
Cost of Country Medicines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Petty Construction and repairs...	300	...	...	50	...	...	...	...	...	...	...	...	...	350	
Contingent Charges—															
Travelling Allowance ...	300	100	...	...	50	...	...	...	150	...	50	...	...	650	
Miscellaneous ...	1,301	140	100	120	40	50	100	150	120	350	500	25	30	3,026	
Service Postage Stamps ...	100	...	...	...	...	...	...	...	...	...	...	...	...	100	
Reserve ...	...	...	...	...	...	...	...	...	...	...	3,000 *a*	...	...	3,000	
	20,713	1,754	1,628	1,140	1,948	3,590	940	978	1,928	2,798	9,058	853	1,562	48,890	

LUNATIC ASYLUM—														
Superintendent ...	3,000	...	...	...	...	...	...	...	...	...	...	...	...	3,000
Native Doctors ...	720	...	...	...	...	...	...	...	...	...	...	...	...	720
Overseers ...	1,200	...	...	...	...	...	...	...	...	...	...	...	...	1,200
Clerks Servants and Guards ...	1,510	...	...	...	...	...	...	...	...	...	...	...	...	1,510
Contingencies—														
Diet Clothing and Medicines ...	5,000	...	...	...	...	...	...	...	...	...	...	...	...	5,000
Raw Material for Manufactures	500	...	...	...	...	...	...	...	...	...	...	...	...	500
Petty Construction and repairs.	200	...	...	...	...	...	...	...	...	...	...	...	...	200
Contingencies ...	750	...	...	...	...	...	...	...	...	...	...	...	...	750
	12,880	...	...	...	...	...	...	...	...	...	...	...	...	12,880
LOCK HOSPITALS—														
Salaries—														
Allowance to Civil Surgeons...	600	...	...	600	...	600	...	...	...	...	600	...	...	2,400
Native Doctors ...	1,160	60	...	...	...	580	...	...	...	...	580	...	...	2,380
Matrons ...	480	240	...	180	...	240	...	...	...	...	240	...	...	1,380
Establishment.														
Servants ...	600	312	...	264	...	312	...	...	...	...	528	...	...	2,016
Contingencies—														
Diet of Patients ...	2,600	250	...	250	...	500	...	...	...	...	600	...	...	4,200
Bazaar Medicines ...	50	10	...	50	...	30	...	...	...	...	40	...	...	180
Purchase of Furniture and Clothing ...	150	70	...	200	...	150	...	...	...	...	200	...	...	770
Miscellaneous ...	252	70	...	12	...	70	...	...	...	...	60	...	...	464
	5,892	1,012	...	1,556	...	2,482	...	...	...	...	2,848	...	~~15,002~~	13,790
Carried Over ...	55,849	9,786	3,788	7,256	7,728	15,638	5480	5,418	7,688	4,358	15,626	9,493	8,402	1,57,510

ABSTRACT OF PROVINCIAL SERVICES AND LOCAL FUNDS SANCTIONED BUDGET ESTIMATE OF EXPENDITURE IN THE CIVIL DEPARTMENT BRITISH BURMA FOR THE YEAR 1873-74.

HEAD OF EXPENDITURE.	PEGU DIVISION.					TENASSERIM DIVISION.					ARRACAN DIVISION.			Grand Total.	REMARKS.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Moulmein.	Mergui.	Tavoy.	Shwé-gyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
Brought forward...	55,849	9,786	3,788	7,256	7,728	16,638	5,480	5,418	7,688	4,358	15,626	9,493	8,402	1,57,510	
6.—MEDICAL SERVICES—*Continued.*															
SANITARY COMMISSION—															
Portion of Pay of Inspector General of Prisons and Sanitary Commissioner ...	2,400	...	...	...	...	...	...	...	...	...	...	...	...	2,400	
Clerks ...	2,400	...	..	...	...	...	...	...	...	...	...	...	...	2,400	
Travelling Allowance ...	1,500	...	...	...	...	...	...	...	...	...	...	...	...	1,500	
Country Stationery ...	15	...	...	...	...	...	...	...	...	...	...	...	...	15	
Service Postage Stamps ...	50	...	..	...	...	...	...	...	...	...	...	...	...	50	
Office Expenses and Miscellaneous ...	185	...	...	...	...	...	...	...	...	...	...	...	...	185	
	6,550	...	...	...	...	...	...	...	...	...	...	...	...	6,550	
6.—MEDICAL SERVICES TOTAL RS...	62,399	9,786	3,788	7,256	7,728	16,638	5,480	5,418	7,688	4,358	15,626	9,493	8,402	1,64,060	

7. PRINTING														
SECRETARIAT PRESS.—														
Superintendent ...	3,000	...	...	...	...	...	...	...	...	...	...	...	...	3,000
Clerks, Printers and Examiners														
Readers, Compositors and Pressmen	27,000	...	...	...	...	...	...	...	...	...	...	...	...	27,000
Servants and others ...														
Purchase of Material and Stock	22,000	...	...	...	...	...	...	...	...	...	...	...	...	22,000
Out door Work ...	6,000	...	...	...	...	...	...	...	...	...	...	...	...	6,000
Contingencies ...	6,300	...	...	...	...	...	...	...	...	...	...	...	...	6,300
	64,300	...	...	...	...	...	...	...	...	...	...	...	...	64,300
MISCELLANEOUS PRINTING CHARGES.—														
Land Revenue ...	12,000													12,000
Customs ...	1,500													1,500
Administration ...	9,700													9,700
Law and Justice ...	7,000													7,000
Jails ...	900													900
Police ...	3,300				"For	the	whole	Pro	vince."					3,300
Marine ...	70													70
Education ...	150													150
Ecclesiastical ...	50													50
Medical ...	250													250
Miscellaneous ...	780													780
	35,700													35,700
7 Printing Total Rs.	1,00,000													1,00,000
8 MARINE														
LIGHT HOUSES.—														
Superintendent of Light Houses	900	...	...	...	...	...	...	...	...	...	...	...	...	900
Carried over...	900	...	...	...	...	...	...	...	...	...	...	...	...	900

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in the Civil Department British Burma for the Year 1873-74.

Head of Expenditure.	Pegu Division.					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Moulmein.	Mergui.	Tavoy.	Shwé-gyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
Brought forward...	900	...	...	...	...	...	...	...	...	...	...	...	...	900	
8 MARINE—*Continued.*															
Alguada Island.—															
Superintendent ...	...	3,000	...	...	...	...	...	...	...	...	...	...	...	3,000	
Assistants ...	...	2,340	...	...	...	...	...	...	...	...	...	...	...	2,340	
Tindal Lascars Servants & Bheestee	...	672	...	...	...	...	...	...	...	...	...	...	...	672	
Contingencies.—															
Half Telegraph Boat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Inspection Charges ...	...	32	...	...	...	...	...	..	...	...	...	...	...	32	
Provisions ...	...	2,080	...	...	...	...	...	...	...	...	...	...	...	2,080	
Oil for Light House ...	...	3,300	...	...	...	...	...	...	...	...	...	...	...	3,300	
Stores and Contingencies ...	...	1,800	...	...	...	...	...	...	...	...	...	...	...	1,800	
		13,224	...	...	...	...	...	...	...	...	...	...	...	13,224	
Cocos Island.—															
Superintendent ...	1,800	...	...	...	...	...	...	...	...	...	...	...	...	1,800	
Assistant ...	1,200	...	...	...	...	...	...	...	...	...	...	...	...	1,200	
Native Doctors ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Tindal, Lascars, Servants, and Bheestee ...	1,056	...	...	...	...	...	...	...	...	...	...	...	...	1,056	
Contingencies.—															
Half Telegraph Boat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Inspection Charges ...	32	...	...	...	...	...	...	...	...	...	...	...	...	32	
Provisions ...	1,344	...	...	...	...	...	...	...	...	...	...	...	...	1,344	
Oil for Light House ...	1,920	...	...	...	...	...	...	...	...	...	...	...	...	1,920	
Stores and Contingencies ...	800	...	...	...	...	...	...	...	...	...	...	...	...	800	
	8,152	...	...	...	...	...	...	...	...	...	...	...	...	8,152	

Krishna Shoal—														
Superintendent ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assistant ...	1,932	...	...	...	...	...	...	...	...	...	...	...	...	1,932
Tindal, Lascars, Servants, and Bheestee ...	160	...	...	...	...	...	...	...	...	...	...	...	...	160
Contingencies.—														
Half Telegraph Boat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Inspector Charges ...	32	...	...	...	...	...	...	...	...	...	...	...	...	32
Provisions ...	504	...	...	...	...	...	...	...	...	...	...	...	...	504
Oil for Light House ...	1,640	...	...	...	...	...	...	...	...	...	...	...	...	1,640
Stores and Contingencies ...	900	...	...	...	...	...	...	...	...	...	...	...	...	900
	5,168	...	...	...	...	...	...	...	...	...	...	...	...	5,168
Relief Establishment—														
Superintendent ...	1,800	...	...	...	...	...	...	...	...	...	...	...	...	1,800
Assistant ...	1,500	...	...	...	...	...	...	...	...	...	...	...	...	1,500
Tindal, Lascars, Servants and Bheestee ...	336	...	...	...	...	...	...	...	...	...	...	...	...	336
Contingencies—														
Half Telegraph Boat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Provision Allowance ...	100	...	...	...	...	...	...	...	...	...	...	...	...	100
	3,736	...	...	...	...	...	...	...	...	...	...	...	...	3,736
Carried over...	17,956	13,224	...	...	...	...	...	...	...	...	...	...	...	31,180

ABSTRACT OF PROVINCIAL SERVICES AND LOCAL FUNDS SANCTIONED BUDGET ESTIMATE OF EXPENDITURE IN THE CIVIL DEPARTMENT BRITISH BURMA FOR THE YEAR 1873-74.

HEAD OF EXPENDITURE.	PEGU DIVISION.					TENASSERIM DIVISION.					ARRACAN DIVISION.			Grand Total.	REMARKS.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzada.	Moulmein.	Mergui.	Tavoy.	Shwè-gyeen.	Toungboo.	Akyab.	Ramree.	Sandoway.		
Brought forward...	17,956	13,224	...	...		...	...	...	...	...	...	...	...	31,180	
8. MARINE.—*Continued.*															
SHIPS.															
Schooner "Pharos."—															
Commander ...	3,000	...	...	...	...	...	...	...	...	...	...	...	...	3,000	
Pay of Crew ...	4,980	...	...	...	...	...	...	...	...	...	...	...	...	4,980	
Contingencies—															
Province Allowance ...	1,224	...	...	...	...	...	...	...	...	...	...	...	...	1,224	
Sails and Stores ...	2,000	...	...	...	...	...	...	...	...	...	...	...	...	2,000	
Repairs ...	1,800	...	...	...	...	...	...	...	...	...	...	...	...	1,800	
Contingent Expenses ...	280	...	...	...	...	...	...	...	...	...	...	...	...	280	
	13,284	...	...	...	...	...	...	...	...	...	...	...	...	13,284	
Schooner "Dauntless"—															
Commander ...	1,800	...	...	...	...	...	...	...	...	...	...	...	...	1,800	
Pay of Crew ...	1,272	...	...	...	...	...	...	...	...	...	...	...	...	1,272	
Contingencies—															
Provision Allowances ...	360	...	...	...	...	...	...	...	...	...	...	...	...	360	
Sails and Stores ...	1,000	...	...	...	...	...	...	...	...	...	...	...	...	1,000	
Repairs ...	1,000	...	...	...	...	...	...	...	...	...	...	...	...	1,000	
Contingent Expenses ...	104	...	...	...	...	...	...	...	...	...	...	...	...	104	
	5,536	...	...	...	...	...	...	...	...	...	...	...	...	5,536	
8. Marine Total Rs...	36,776	13,224	...	...	...	...	...	...	...	...	...	...	...	50,000	

9 MINOR ESTABLISHMENTS.														
CEMETERIES.—														
Caretakers in charge of Cemeteries	480	...	240	120	...	240	...	...	...	56	84	...	...	1,220
Charges for Clearing Grounds ...	215	25	30	200	...	100	30	...	50	60	150	10	...	870
Petty Construction and Repairs	...	..	...	200	...	...	70	50	...	...	100	50	...	470
Total Rs. ...	695	25	270	520	...	340	100	50	50	116	334	60	...	2,560
10 OFFICE RENT AND MUNICIPAL RATES AND TAXES.														
Office Rent ...	500	...	...	...	...	"For	the	whole	Pro	vince."	...	...	...	500
Municipal Rates and Taxes ...	3,500													3,500
11 MISCELLANEOUS.														
ACCOUNT ESTABLISHMENT—														
Allowance for Extra duties to Accountant General Office ...	1,620	...	...	...	...	...	...	...	...	...	...	...	...	1,620
CHARITABLE DONATIONS.—														
Charitable Donations ...														
Provisions for Shipwrecked men	480	50	50	50	50	250	50	100	20	50	50	...	...	1,200
Burial of Paupers ...														
Diet of Insane persons &c. ...														
DESTRUCTION OF WILD ANIMALS	150	150	150	200	250	100	100	300	150	150	800	400	100	3,000
BOOKS AND PUBLICATIONS ...	300	...	...	500	...	800	...	...	...	200	200	...	...	2,000
CONSERVANCY CHARGES ...	2,500	...	...	...	...	...	...	...	...	...	...	...	...	2,500
DONATION TO PHAYRE MUSEUM ...	1,200	...	...	...	...	...	...	...	...	...	...	...	...	1,200
MISCELLANEOUS AND UNFORESEEN CHARGES ...	2,080	50	50	450	450	350	200	200	350	200	500	200	200	5,280
11 Miscellaneous Total Rs. ...	8,330	250	250	1,200	750	1,500	350	600	520	600	1,550	600	300	16,800
12 CONTRIBUTIONS TO LOCAL FUNDS.														
Grant to Municipal Fund ...	...	...	...	35,000	...	...	...	...	...	...	4,800	...	...	39,800

ABSTRACT OF PROVINCIAL SERVICES AND LOCAL FUNDS SANCTIONED BUDGET ESTIMATE OF EXPENDITURE IN THE CIVIL DEPARTMENT BRITISH BURMA FOR THE YEAR 1873-74.

HEAD OF EXPENDITURE.	PEGU DIVISION.					TENASSERIM DIVISION.					ARRACAN DIVISION.			Grand Total.	REMARKS
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Moulmein.	Mergui.	Tavoy.	Shwe-gyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
13. PUBLIC WORKS.															
BY P. W. OFFICERS.—															
Civil Buildings ...															
Communications ...	15,60,000	...	...	...	...	For	the	whole	Province	...	...	...	...	15,60,000	
Mis. Pub. Improvements ...															
BY CIVIL OFFICERS—															
Civil Buildings ...	...	...	...	...	...	...	...	...	...	5,000	...	...	...	5,000	
Mis. Pub. Improvements ...	20,000	...	...	...	...	5,000	...	...	...	...	...	...	...	25,000	
PETTY CONSTRUCTION AND REPAIRS—															
Land Revenue ...	200	...	...	200	500	2,000	1,530	200	1,000	300	300	50	50	6,330	
Customs ...	...	...	...	...	...	500	...	...	...	...	...	...	...	500	
Administration and Public Departments ...	2,000	...	...	...	...	800	200	100	200	200	200	50	100	3,850	
Law and Justice ...	200	2,400	1,500	1,000	500	...	...	150	...	250	500	50	100	6,650	
Ecclesiastical ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Political Agencies ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Miscellaneous Department ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
13. Public Works Total...	15,82,400	2,400	1,500	1,200	1,000	8,300	1,730	450	1,200	5,750	1,000	150	250	16,07,330	
DEBT ACCOUNTS.															
Advances Recoverable ...	48,000													48,000	
Suspense Account ...	10,000	...	...	...	...	For	the	whole	Province	...	...	..	...	10,000	
Permanent Advances ...	2,000													2,000	
	60,000	...	...	...	...	...	...	...	...	...	...	...	...	60,000	

LOCAL FUNDS.														
5 PER CENT CESS.—														
Collection of Taxes and Cesses ...	5,175	2,250	380	1,275	1,600	2,100	350	509	445	200	2,830	719	267	18,100
Village Police.—														
Goungs *(Watchmen.)* ...	10,800	11,400	4,800	6,600	11,400	10,800	1,920	2,400	5,040	2,040	15,600	7,200	3,000	93,000
Education.—														
Direction.														
Examiners of Indigenous Schools	2,400	...	...	1,800	2,400	1,800	...	...	...	...	1,800	...	...	10,200
Contingencies of do. ...	20	...	...	20	20	20	...	...	...	...	20	...	...	100
Town (Vernacular) Schools.														
Teachers and others ...	3,000	600	300	600	900	300	...	...	...	...	...	...	...	5,700
Servants ...	1,200	...	...	...	...	...	...	...	...	...	...	...	...	1,200
House Rent ...	1,500	...	...	...	...	...	...	...	...	...	...	...	...	1,500
Furniture ...	1,800	800	400	800	1,200	400	...	...	...	...	...	...	...	5,400
Contingencis and Miscellaneous...	500	100	50	100	150	50	...	...	...	...	...	...	...	950
Normal School.—														
Head Master, Masters, Teachers and others ...	3,300	...	...	...	...	...	...	...	...	...	...	...	...	3,300
Junior Students ...	9,600	...	...	...	...	...	...	...	...	...	...	...	...	9,600
Clerks and Servants ...	120	...	...	...	...	...	...	...	...	...	...	...	...	120
House Rent ...	1,200	...	...	...	...	...	...	...	...	...	...	...	...	1,200
Contingencies ...	600	...	...	...	...	...	...	...	...	...	...	...	...	600
Scholarship Prizes &c.—														
Prizes, rewards &c. for Indigenous Schools ...	550	...	...	550	550	...	...	...	...	...	550	...	...	2,200
Carried over...	41,765	15,150	5,930	11,745	18,220	15,470	2,270	2,909	5,485	2,240	20,800	7,919	3,267	1,53,170

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in the Civil Department British Burma for the Year 1873-74.

Head of Expenditure	Pegu Division.					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzada.	Moulmein.	Mergui.	Tavoy.	Shwè-gyeen.	Tounghoo.	Akyab.	Ramree.	Sandoway.		
Brought Forward ...	41,765	15,150	5,930	11,745	18,220	15,470	2,270	2,909	5,485	2.240	20,800	7,919	3,267	1,53,170	
LOCAL FUNDS—*Continued.*															
5 Per cent Cess—															
Minor Establishment.—															
General Management Establishment ..															
Share of District Office ...	660	200	60	98	200	682	100	120	128	36	725	308	362	3,679	
do Secretariat Office ...	240	103	13	46	81	89	14	19	40	8	113	31	10	807	
do Account Office ...	602	256	34	112	203	223	34	47	102	19	282	78	25	2,017	
do Conservancy Establishment of Public Offices ...	36	3	...	1	2	2	...	...	1	...	1	...	...	46	
Moiety of Pay of an Overseer ...	...	...	...	...	172	...	...	...	...	...	...	...	...	172	
Contingencies															
Printing and Advertising ...	18	7	10	15	18	11	10	11	10	6	45	7	7	155	
Postage Stamps ...	3	3	5	3	3	4	5	3	3	3	6	3	3	47	
Miscellaneous ...	30	10	11	11	90	16	5	6	7	7	198	7	2	400	
	43,354	15,732	6,063	12,031	18,989	16,497	2,434	3,115	5,776	2,319	22,150	8,353	3,676	1,60,493	
District Post.—															
Pay of Establishment ...	912	708	...	...	1,440	648	...	280	...	...	1,980	...	...	5,968	
Purchase of Boats ...	200	100	...	...	50	50	...	...	...	...	100	...	...	500	
Contingencies ...	100	20	...	...	20	20	...	...	...	...	82	...	...	242	
	1,212													6,710	
Abate Probable Savings ...	360													360	
	852	828	...	...	1,510	718	...	280	...	...	2,162	...	...	6,350	
Contributions—															
To Rangoon Municipal Funds ...	590	...	...	...	...	...	...	...	...	...	...	...	...	590	

Public Works.														
By Public Works officers ...	26,000	4,000	...	...	...	...	...	...	...	...	...	...	...	30,000
" Civil officers ...	...	...	...	1,000	2,000	3,000	200	1,200	3,500	1,500	22,650	5,200	3,000	43,250
" Do. for school houses ...	6,000	6000	1,800	6,000	9,000	3.000	...	...	...	...	...	...	...	31,800
	32,000	10,000	1,800	7,000	11,000	6,000	200	1,200	3,500	1,500	22,650	5,200	3,000	1,05,050
Total 5 per cent Cess...	76,796	26,560	7,863	19,031	31,499	23,215	2,638	4,595	9,276	3,819	46,962	13,553	6,676	2,72,483
DISTRICT.														
Minor Establishment.														
General Management Establishment														
Share of District office ...	16	11	13	1	53	136	...	5	48	26	187	54	24	574
Do. Secretariat office ...	15	5	4	3	21	17	...	2	15	6	29	6	1	124
Do. Account office ...	35	13	9	10	52	42	...	4	35	17	72	14	2	305
Do. Conservancy Estabt. Public offices ...	12	...	...	...	...	...	...	...	...	...	...	...	...	12
Moiety of Pay of an overseer ...	...	...	...	...	57	...	...	...	...	...	...	...	...	57
Contingencies.														
Printing and Advertising ...	9	3	5	5	7	5	...	9	5	4	12	3	3	70
Postage Stamps ...	2	2	3	2	2	2	...	2	2	2	4	2	2	27
Miscellaneous ...	28	5	4	4	10	4	...	2	3	3	100	4	1	168
Collection of Cattle Trespass Fines														
Pay of pound keepers ...	1,678	...	60	...	...	...	...	...	...	...	42	...	...	1,780
Public Works.														
By Public Works officers ...	...	...	10,000	...	...	...	...	...	...	...	...	...	...	10,000
" Civil officers ...	1,000	300	...	...	20,000	3,000	...	...	2,000	1,500	14,400	2,000	720	44,920
Total District.....	2,795	330	10,098	25	20,202	3,206	...	24	2,108	1,558	14,846	2,083	753	58,037

ABSTRACT OF PROVINCIAL SERVICES AND LOCAL FUNDS SANCTIONED BUDGET ESTIMATE OF EXPENDITURE IN THE CIVIL DEPARTMENT BRITISH BURMA FOR THE YEAR 1873-74.

HEAD OF EXPENDITURE.	PEGU DIVISION.					TENASSERIM DIVISION.					ARRACAN DIVISION.			Grand Total.	REMARKS
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Moulmein.	Mergui.	Tavoy.	Shwe-gyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
LOCAL FUNDS—*Continued.*															
PORT.—*Marine.*															
Vessels and Boats.—															
Establishment ...	7,325	2,880	...	...	..	5,928	..	...	...	...	4,428	...	...	20,561	
Stores ...	2,600	200	...	...	..	600	...	...	...	...	200	...	...	3,600	
Provisions for Crews ...	950	...	...	...	...	...	...	...	...	...	...	...	...	950	
Repairs ...	4,800	600	...	...	...	500	...	...	...	...	600	...	...	6,500	
Contingencies ...	360	90	...	...	...	1,150	...	...	...	...	400	...	...	2,000	
Signal Staff.															
Establishment ...	1,008	480	..	...	...	120	...	...	...	...	264	...	...	1,872	
Stores ...	200	30	...	...	...	40	...	...	...	...	30	...	...	300	
Contingencies ...	40	30	...	...	..	40	...	...	...	...	40	...	...	150	
Main Wharf Establishment.															
Establishment ...	492	..	...	...	..	624	...	...	...	...	420	...	...	1,536	
Stores ...	300	...	...	...	...	...	...	...	..	..	30	...	...	330	
Repairs and Contingencies ...	50	...	...	...	...	150	..	...	...	...	30	...	...	230	
Light Houses.															
Moiety of Pay of Inspector of Light houses ...	1,800	...	...	...	...	...	...	...	...	...	...	...	...	1,800	

Double Island Light house.														
Establishment ...	...	...	...	...	...	2,004	...	...	...	...	...	...	...	2,004
Stores ...	...	...	...	...	...	3,400	...	...	...	...	...	...	...	3,400
Provisions ...	...	...	...	...	...	500	...	...	...	...	...	...	...	500
Contingencies ...	...	...	...	...	...	300	...	...	...	...	...	...	...	300
Inspection Fee and Table Money to Superintendent ...	...	...	...	...	...	100	...	...	...	...	...	...	...	100
Savage Island Light house.														
Establishment ...	...	...	...	...	...	...	...	...	...	...	2,004	...	...	2,004
Stores ...	...	...	...	...	...	...	...	...	...	...	2,000	...	...	2,000
Provisions ...	...	...	...	...	...	...	...	...	...	...	700	...	...	700
Contingencies ...	...	...	...	...	...	...	...	...	...	...	200	...	...	200
Inspection Fee and Table Money to Superintendent ...	...	...	...	...	...	...	...	...	...	...	24	...	...	24
Eastern Grove Light house.														
Establishment ...	2,004	...	...	...	...	...	...	...	...	...	...	...	...	2,004
Stores ...	3,000	...	...	...	...	...	...	...	...	...	...	...	...	3,000
Provisions ...	800	...	...	...	...	...	...	...	...	...	...	...	...	800
Repairs ...	5,000	...	...	...	...	...	...	...	...	...	...	...	...	5,000
Contingencies ...	100	...	...	...	...	...	...	...	...	...	...	...	...	100
Inspection Fee and Table Money to Superintendent ...	50	...	...	...	...	...	...	...	...	...	...	...	...	50
China Buckeer Light house.														
Establishment ...	2,124	...	...	...	...	...	...	...	...	...	...	...	...	2,124
Stores ...	3,500	...	...	...	...	...	...	...	...	...	...	...	...	3,500
Provisions ...	800	...	...	...	...	...	...	...	...	...	...	...	...	800
Repairs ...	5,000	...	...	...	...	...	...	...	...	...	...	...	...	5,000
Contingencies ...	100	...	...	...	...	...	...	...	...	...	...	...	...	100
Inspection Fee and Table Money to Superintendent ...	50	...	...	...	...	...	...	...	...	...	...	...	...	50
Carried over.....	42,453	4,310	...	...	...	15,456	...	...	...	...	11,370	...	...	73,589

ABSTRACT OF PROVINCIAL SERVICES AND LOCAL FUNDS SANCTIONED BUDGET ESTIMATE OF EXPENDITURE IN THE CIVIL DEPARTMENT BRITISH BURMA FOR THE YEAR 1873-74.

HEAD OF EXPENDITURE.	PEGU DIVISION.					TENASSERIM DIVISION.					ARRACAN DIVISION			Grand Total.	REMARKS.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzada.	Moulmein.	Mergui.	Tavoy.	Shwe-gyeen.	Toungboo.	Akyab.	Ramree.	Sandoway.		
Brought Forward ...	42,453	4,310	...	...	...	15,456	...	...	...	...	11,370	...		27,589	
LOCAL FUNDS—*Continued.*															
PORT,—*Continued.*															
Other Expenditure.															
Grant for Maintenance of Seamen's hospital ...	...	...	...	...	...	...	...	...	...	.	1,440	...	..	1,440	
River survey expenses and charges for examination of buoys and moorings ...	700	...	...	...	...	...	...	...	...	..	..	...	...	700	
Purchase of Buoys, Moorings and Chains ...	...	2,500	...	...	...	...	...	...	...	..	...	...	...	2,500	
Repairs of buoys ...	1,000	400	...	...	...	...	...	...	...	...	2,000	...	..	3,400	
Contingencies in connection with River buoys ...	50	...	...	...	...	2,100	...	...	...	...	1,500	...	..	3,650	
Pay of Ghat Syraug ...	...	...	...	...	...	...	...	...	...	...	300	...	...	300	
Charge for Signal Gun ...	...	60	...	...	...	...	...	...	...	...	...	...	.	60	
Cost of Stores ...	1,000	...	...	...	...	200	...	...	...	...	1,000	...	...	2,200	
Construction of boat shed and Lascars' house ...	...	1,000	...	...	...	...	...	...	...	...	...	...	..	1,000	
Batta for Master Attendant ...	96	...	...	...	...	...	...	...	...	..	104	...	...	200	
Miscellaneous ...	280	50	...	...	...	...	...	...	...	...	165	...	..	495	

Minor Establishments.														
General Management.														
Salaries.														
Conservators ...	7,800	3,300	...	...	...	4,800	...	...	...	...	6,000	...	...	21,900
Deputy Conservator ...	4,800	...	...	...	...	...	...	...	...	...	...	...	...	4,800
Assistant do. ...	...	...	...	...	...	3,600	...	...	...	...	...	...	...	3,600
Harbour Masters ...	6,480	...	...	...	...	...	...	...	...	...	...	...	...	6,480
Allowance to health officer ...	3,000	...	...	...	...	...	...	...	...	...	...	...	...	3,000
Do. Extra Harbour Master...	450	...	...	...	...	...	...	...	...	...	...	...	...	450
Do. Superintendent of Light-houses ...	300	...	...	...	...	300	...	...	...	...	300	...	...	900
Establishment.														
Clerks and Servants ...	6,396	1,320	...	...	...	2,640	...	...	...	...	1,200	20	...	11,576
Share of Secretariat office ...	491	68	...	...	...	162	...	...	...	...	106	3	...	830
Do. Account office ...	1,182	137	...	...	...	364	...	...	...	...	312	5	...	2,000
Do. Conservancy Estabt. ...	48	14	...	...	...	22	...	...	...	...	15	1	...	100
Pay of Watchman Dallah Tank...	180	...	...	...	...	...	...	...	...	...	...	...	...	180
Contingent Charges.														
Printing and Advertising ...	700	45	...	...	...	100	...	...	...	...	145	10	...	1,000
Travelling Allowances ...	1,000	90	...	...	...	100	...	...	...	...	350	10	...	1,550
Postage labels ...	7	7	...	...	...	7	...	...	...	...	6	3	...	30
Contingencies ...	300	...	...	...	...	...	...	...	...	...	...	...	...	300
Supplies and Services.														
Stores for Master Attendant Department ...	...	600	...	...	...	...	...	...	...	...	600	...	...	1,200
Removing Sunken Vessels ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gratuities and Rewards ...	2,000	...	...	...	...	...	...	...	...	...	200	...	...	2,200
Public Works.—														
By Public Works Officers ...	2,10,000	...	...	...	...	22,000	...	...	...	...	7,000	...	...	2,39,000
do Civil Officers ...	4,000	...	...	...	...	...	...	...	...	...	1,000	...	...	5,000
Total Port Expenditure	2,94,713	13,901	...	...	...	51,851	...	...	...	...	35,113	52	...	3,95,630

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in the Civil Department British Burma for the Year 1873-74.

HEAD OF EXPENDITURE.	Pegu Division.					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzadah.	Moulmein.	Mergui.	Tavoy.	Shwe-gyeen.	Toungoo.	Akyab.	Ramree.	Sandoway.		
TOWN.			*Thayetmyo.*			*Moulmein.*		*Shwe gyeen.*		*Akyab.*					
Medical.	Kuttiah.	Kyoon Phaw.	Ywatong.	Allan-myo.	Yay-gheen.	Kauka-reit.	Martaban	Kyouk-kyee.	Beeling.	Myook-toung.	Mhro-houng.				
Pay of Vaccinator	...	...	...	...	...	...	...	...	...	...		120	...	120	
Minor Establishment.															
General Management.															
Establishments.															
Share of District office ...	29	8	43	261	17	36	2	42	20	.	56	106	..	620	
Do Secretariat do. ...	3	4	5	22	5	4	...	12	6	...	4	8	...	63	
Do. Account do. ...	5	7	8	36	15	7	..	6	10	1	10	20	...	125	
Do. Conservancy Establishment ...	3	1	1	4	1	1	.	1	1	...	1	1	...	15	
Contingent Charges.															
Printing and Advertising ...	5	6	12	14	6	6	6	5	5	5	16	14	...	100	
Survey Expenses ...	...	...	...	80	..	...	...	...	...	...	...	...	...	80	
Postage Stamps ...	...	1	3	2	1	1	1	4	2	3	4	3	...	25	
Contingencies ..	5	8	5	40	18	5	...	8	.	...	3	10	...	102	
Collection of Tolls Rents &c.															
Bazaar Establishment ...	...	384	180	240	372	240	...	264	144	..	180	144	...	2,148	
Miscellaneous Establishment.															
Conservancy ...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	

Establishment ...	...	84	96	480	...	...	...	...	144	...	120	192	...	1,116
Contingencies ...	...	50	16	120	...	...	...	...	...	...	50	25	...	261
Slaughter shed Establishment ...	...	...	...	300	...	...	...	...	...	...	...	...	...	300
Cattle pound Do. ...	...	...	60	60	...	...	...	...	...	...	...	...	...	120
Miscellaneous ...	...	...	...	108	...	...	...	...	...	97	...	...	...	205
PUBLIC WORKS.														
By Public Works officers ...	...	...	...	5,000	...	...	...	...	...	...	...	...	...	5,000
„ Civil officers ...	...	250	150	500	3,000	300	...	5,000	5,000	...	...	1,000	...	15,200
Total Town.....	50	803	579	7,267	3,435	600	9	5,332	5,332	106	444	1,643	...	25,600
LAND SALE AND RENT.														
Minor Establishments.														
General Management.														
Establishment.														
Pay of Registrar ...	1,200	...	...	...	...	...	...	...	...	...	...	...	...	1,200
Share of District office ...	500	...	...	...	...	...	...	...	...	...	112	...	...	612
Do. Secretarirt office ...	409	...	...	...	...	...	...	...	...	...	2	...	...	411
Do. Account office ...	817	...	...	...	...	...	...	...	...	...	4	...	...	821
Do. Conservancy Estabt. ...	36	...	...	...	...	...	...	...	...	...	1	...	...	37
Contingent charges.														
Printing and Advertising ...	200	...	...	...	...	...	...	...	...	...	20	...	...	220
Preparing Tax Tickets ...	350	...	...	...	...	...	...	...	...	...	...	...	...	350
Postage Stamps ...	10	...	...	...	...	...	...	...	...	...	10	...	...	20
Contingencies ...	249	...	...	...	...	...	...	...	...	...	...	...	...	249
Thoogyees Commission ...	6,000	...	...	...	...	...	...	...	...	...	...	...	...	6,000
Public Works.—														
By Public Works officers ...	46,600	...	...	...	...	...	...	...	...	...	...	...	...	46,600
„ Civil officers ...	...	...	...	...	...	...	...	...	...	...	1,500	...	...	1,500
Total Land sale and Rent.....	56,371	...	...	...	...	...	...	...	...	...	1,649	...	...	58,020

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in the Civil Department British Burma for the Year 1873-74.

Head of Expenditure.	Pegu Division.					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzada.	Moulmein.	Meggui.	Tavoy.	Shwè-gyeen.	Toungboo.	Akyab.	Ramree.	Sandoway.		
DISPENSARY.															
Medical.															
Cost of Bazaar Medicine ...	100	60	60	60	72 *a*	...	20	36	...	...	100	40	10	558	*a* of this Rs. 60 for Myan-oung
Dieting Paying Patients ...	2,000	150	...	40	30	1,000	...	...	...	...	300	50	...	3,570	
Minor Establishment.															
General Management.															
Establishment.															
Pay of Dispensary servants ...	1,968	...	240	360	...	1,008	...	...	...	...	1,440	...	...	5,016	
Share of District office ...	360	...	240	...	12 *b*	...	...	...	...	...	...	5	...	617	*b* Myan-oung
Do. Secretariat office ...	24	5	2	3	4 *c*	9	2	1	1	4	7	2	1	65	*c* of this Rs. 1 for do
Do. Account office ...	67	10	5	6	6 *d*	28	3	2	2	13	19	4	2	167	*d* of this Rs. 1 for do
Do. Conservancy Estabt. ...	1	1	1	1	1	1	1	...	...	1	1	...	...	9	
Commission on Collection ...	...	...	...	...	...	...	...	...	...	...	...	20	...	20	
Contingent charges.															
Printing and Advertising ...	20	5	10	9	20 *e*	15	5	5	5	10	5	3	2	114	*e* of this Rs. 10 for do
Postage Stamps ...	...	5	5	6	3	5	5	2	...	10	2	4	2	49	
Miscellaneous.															
Convict labor ...	145	50	60	25	20 *f*	...	...	70	...	...	40	...	5	415	*f* for Myan-oung.
Miscellaneous ...	3,000	350	120	200	320 *g*	1,000	30	...	300	50	200	50	50	5,670	*g* of which Rs. 70 for Myan-oung.
Public Works.															
By Civil officers ...	300	250	250	150	250 *h*	260	50	200	250	500	30	500	200	3,190	*h* of which Rs. 150 for Myan-oung
Total Dispensary.....	7,985	886	993	860	738	3,326	116	316	558	588	2,114	678	272	19,460	

DALHOUSIE PARK.—														
Minor Establishment.														
General Management ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment.—														
Share of Secretariat office ...	7	...	...	...	...	...	...	...	...	...	...	...	...	7
do Account do ...	11	...	...	...	...	...	...	...	...	...	...	...	...	11
Contingent Charges.—														
Printing and Advertising ...	22	...	...	...	...	...	...	...	...	...	...	...	...	22
Public Works.—														
By Civil Officers ...	2,000	...	...	...	...	...	...	...	...	...	...	...	...	2,000
Total Dalhousie Park	2,040	...	...	...	...	...	...	...	...	...	...	...	...	2,040
CUSTOMS CONFISCATION.—														
Minor Establishment.														
General Management ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment.—														
Share of Secretariat office ...	10	...	...	...	...	5	...	...	...	...	1	...	...	16
do Account do ...	40	...	...	...	...	12	4	...	...	...	4	...	...	60
do Conservancy Establishment	3	...	...	...	...	1	...	...	...	...	...	...	...	4
Miscellaneous.—														
Rewards to Informers & others...	1,400	...	...	...	...	521	49	...	...	...	50	...	...	2,029
Total Customs Confiscation.....	1,453	...	...	...	...	539	53	...	...	...	55	...	...	2,100

ABSTRACT OF PROVINCIAL SERVICES AND LOCAL FUNDS SANCTIONED BUDGET ESTIMATE OF EXPENDITURE IN THE CIVIL DEPARTMENT BRITISH BURMA FOR THE YEAR 1873-74.

HEAD OF EXPENDITURE.	PEGU DIVISION.					TENASSERIM DIVISION.					ARRACAN DIVISION.			Grand Total.	REMARKS.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzada.	Moulmein.	Mergui.	Tavoy.	Shwe-gyeen.	Toungboo.	Akyab.	Ramree.	Sandoway.		
LOCAL FUNDS.—*Continued.*															
CANTONMENT.															
Minor Establishment.															
General Management															
Establishment.															
Pay of Establishment ...	720	...	1,500	...	...	...	...	...	...	372	...	...	...	2,592	
Share of Secretariat office ...	39	...	20	...	...	...	...	...	...	11	...	...	...	70	
Do. Account office ...	118	...	51	...	...	...	...	...	...	38	...	...	...	207	
Do. Conservancy Establ. ...	4	...	2	...	...	...	...	...	...	1	...	...	...	7	
Commission on collection of Municipal Tax ...	120	...	...	...	...	...	...	...	...	30	...	...	...	150	
Contingent charges.															
Printing and Advertising ...	73	...	2	...	...	...	...	...	...	15	...	...		90	
Postage Stamps ...	...	...	3	...	...	...	...	...	...	10	...	...	...	13	
Contingencies ...	150	...	95	...	...	...	...	...	...	6	...	...	...	251	
Miscellaneous Establishments.													...		
Conservancy Establishment ...	4,503	...	2,124	...	...	...	...	...	...	2,568	...	...		9,195	
Miscellaneous.													...		
Repairs of carts, &c. ...	750	...	2,000	...	...	...	...	...	...	1,762	...	...		4,512	
Miscellaneous ...	603	...	490	...	...	...	...	...	...	100	...	...	...	1,193	
													...		

Public Works.—														
By Public Works officers ...	8,400	...	...	...	...	...	...	...	...	...	...	...	...	8,400
„ Civil Officers ...	...	..	250	...	...	.	...	..	...	1,200	...	...	...	1,450
Total Cantonment Rs.	15,480	...	6,537	...	...	...	...	...	...	6,113	...	...	...	28,130

HEAD OF EXPENDITURE.	RANGOON			BASSEIN.		
	Rangoon.	Pegu.	Yandoon.	Bassein.	Pantanaú.	Nathan Kyoung.
LOCAL FUNDS.—*Continued.*						
MUNICIPAL						
ON GOVERNMENT BOOKS.						
Collection of Taxes and Cesses.						
Commission on Taxes collected ...	...	...	...	...	...	...
Do. on sale of Town Lots ...	...	...	...	...	...	...
Police.						
Contributions by Municipalities ...	31,989	562	1,321	8,622	1,206	872
Medical.						
Pay of Vaccinators ...	900	300	300	300	300	240
Minor Establishment.						
General Management ...						
Establishment.						
Municipal Establishment ...	1,680	300	300	420	180	180
Bazaar do. ...	...	600	...	1,800	480	420
Slaughter house do ...	2,208	...	...	...	...	...
Staging Bungalow do. ...	260	...	...	...	...	...
Share of District office ...	...	83	97	323	73	34
Do. Secretariat do. ...	358	14	14	132	26	21
Do. Account do. ...	967	44	48	303	62	42
Do. Conservancy Establishment ...	302	12	12	20	6	4
Registering sale of Lands ...	...	...	...	...	...	...
Do. Births and Deaths ...	600	...	...	300	...	...
Preparing Tax receipts ..	...	48	50	...	...	...
Contingent charges.						
Printing and Advertising ...	494	50	50	10	10	10
Postage Stamps ...	...	...	...	3	3	3
Municipal Contingencies ...	...	50	50	100	50	65
Bazaar do. ...	...	...	...	143	30	30
Slaughter House do. ...	250	...	...	...	...	...
Staging Bungalow do. ...	400	...	...	...	...	...
Travelling allowance of Surveyor ...	...	...	20	...	...	...
Contingencies ...	...	...	...	...	...	...
Total.....	40,408	2,063	2,262	12,536	2,426	1,921

Bassein.			Henzada.		
Leymeithna.	Pandau.	Doungyee.	Myanoung.	Henzada.	Total.
...	...	...	...	...	...
...	...	...	...	...	...
1,349	1,015	587	2,000	5,125	54,648
...	...	...	...	300	2,640
180	180	...	240	180	3,840
420	420	...	432	876	5,448
...	...	...	...	...	2,208
...	...	...	...	...	260
34	29	8	74	230	985
22	18	5	27	64	701
43	36	10	64	177	1,796
4	4	1	4	13	382
...	...	...	...	...	...
...	...	...	120	120	1,140
...	...	...	...	...	98
10	10	10	10	30	694
3	3	3	3	5	26
25	...	30	70	100	600
...	30	...	40	150	423
...	...	...	...	...	250
...	...	...	...	...	400
...	...	...	...	...	20
...	...	...	...	...	...
2,090	1,745	654	3,084	7,370	76,559

Henzada.				Prome.	
Donabew.	Kyangheen.	Zaloon.	Kanoung.	Prome.	Padoung.
...	...	...	...	...	...
...	...	...	...	10	...
563	1,319	900	563	10,250	514
...	...	...	...	300	...
120	120	120	240	792	168
240	432	240	240	660	...
...	...	...	...	720	...
...	...	...	...	...	...
31	67	28	20	417	15
16	24	18	9	134	8
21	57	36	17	387	16
3	7	6	2	19	2
...	...	...	...	...	...
...	120	60	...	300	...
...	...	...	...	...	...
10	20	10	10	200	15
3	3	3	3	6	3
50	50	50	50	150	80
...	45	...	10	100	...
...	...	...	...	100	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
1,057	2,264	1,471	1,164	14,545	821

Prome.			Moulmein.		
Poungday.	Shoay doung.	Thayetmyo.	Moulmein.	Thatone.	Total.
...	...	...	104	...	104
...	...	50	...	...	60
1,035	3,680	5,000	28,130	...	51,974
...	240	240	900	240	1,920
192	420	300	2,400	72	4,944
120	240	420	...	420	3,012
...	480	540	...	...	1,740
...	...	...	...	...	...
34	155	443	...	19	1,300
19	70	89	178	30	578
38	160	218	556	26	1,532
4	8	12	36	3	102
...	...	...	2,400	...	2,400
...	192	240	600	...	1,512
...	...	...	...	...	...
15	15	100	50	12	457
3	3	8	4	1	40
70	100	150	100	...	850
...	...	150	...	30	335
...	...	50	...	...	150
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	30	...	30
1,550	5,763	8,010	35,488	907	73,040

Moulmein.		Shwe-gyeen.			
Yeamyo.	Toungoo.	Shwè-gyeen.	Sittang.	Kyketto.	Wimpadau.
...	...	300	36	105	45
...	...	...	...	...	...
...	6,500	2,100	...	...	...
...	360	240	...	...	..
..	300	120	...	...	...
120	432	480	240	420	144
...	...	...	...	...	...
...	...	...	...	...	...
14	538	193	22	62	15
2	112	36	5	18	5
4	284	92	10	36	10
1	20	11	1	4	1
...	...	...	...	...	...
...	200	200	...	...	...
...	...	...	...	...	...
4	100	150	50	30	50
3	3	3	3	3	3
...	100	200	...	...	...
12	...	500	...	30	50
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
160	8,949	4,625	367	708	323

Tavoy.	Mergui.	Akyab.	Ramree. Kyouk Phyoo.	Ramree. Sandoway.	Total.	Grand Total.	
...	...	...	...	...	486	590	
...	...	...	...	...	...	60	
3,666	2,190	...	...	...	14,456	1,21,078	
240	240	300	120	...	1,500	6,060	
360	480	144	...	...	1,404	10,188	
300	240	420	144	144	3,084	11,544	
...	...	...	...	...	...	3,948	
...	...	...	...	...	...	260	
235	260	...	112	214	1,665	3,950	
37	32	52	14	8	321	1,600	
84	74	134	28	16	772	4,100	
9	8	16	3	2	76	560	
...	...	...	...	...	...	2,400	
180	180	240	...	...	1,000	3,652	
...	...	...	...	...	...	98	
50	50	150	10	5	649	1,800	
3	3	6	2	2	34	100	
200	50	...	...	...	550	2,000	
...	50	...	...	...	642	1,400	
...	...	...	...	...	...	400	
...	...	...	...	...	...	400	
...	...	...	...	...	...	20	
...	...	...	...	...	...	30	
5,364	3,857	1,462	433	391	26,639	176,238	

HEAD OF EXPENDITURE.	RANGOON.			BASSEIN.		
	Rangoon.	Pegu.	Yandoon.	Bassein.	Pantanau.	Nathan Kyoung.
LOCAL FUNDS.—*Continued.*						
MUNICIPAL						
ON GOVERNMENT BOOKS.—*Concluded.*	40,408	2,063	2,262	12,536	2,426	1,921
Miscellaneous Establishment.						
Pay of Health officer ...	1,200	...	...	600	...	...
Municipal Conservancy Establishment...	63,000	...	...	1,500	192	...
Bazaar do. do. ...	...	...	...	960	96	84
Convict labour and Guards ...	...	...	...	...	...	...
Contingencies ...	2,800	...	...	1,250	50	60
Miscellaneous.						
Compensation for removal of Houses ...	...	...	...	500	...	...
Rewards to informers ...	1,000	250	400	600	...	...
Cost of Disinfecting Powder ...	500	...	...	300	100	100
Tin numbers for Carts ...	375	...	...	...	...	...
Killing and removing dogs ...	500	...	...	200	20	...
Miscelloneous ...	1,200	...	...	40	...	...
Public Works.						
By Public Works officers ...	43,400	1,800	...	20,000	1,100	...
„ Civil officers ...	...	5,500	4,000	2,000	1,000	500
Do. for School house ...	...	...	...	...	...	...
Total Municipal Rs.	1,54,383	9,613	6,662	40,486	4,994	2,665

Bassein.			Henzada.		
Leymeithna.	Pandau.	Doungyee.	Myanoung.	Henzada.	Total.
2,090	1,745	654	3,084	7,370	76,559
...	...	...	...	...	1,800
...	...	...	...	1,584	66,276
96	84	...	...	...	1,320
...	...	...	...	200	200
60	50	...	...	450	4,730
...	...	...	...	200	700
...	...	...	...	750	3,000
100	50	50	...	...	1,200
...	...	...	...	...	375
...	...	...	...	50	770
...	...	...	...	...	1,240
...	...	...	...	...	66,300
500	600	250	3,000	5,000	22,350
...	...	...	...	...	...
2,846	2,529	954	6,084	15,604	246,820

Henzada.				Promé.	
Donabew.	Kyangheen.	Zaloon.	Kanoung.	Prome.	Padoung.
1,057	2,264	1,471	1,164	14,545	821
...	...	...	...	...	...
...	...	...	...	2,280	...
...	...	...	...	1,344	72
...	...	...	...	...	...
...	50	50	50	740	60
100	...	200	...	2,000	...
50	30	...	178	350	100
...	...	...	...	...	...
...	...	...	...	...	...
20	20	20	20	300	...
...	...	...	...	300	200
...	...	...	...	57,000	500
3,000	750	7,500	700	...	...
...	...	...	...	...	...
4,227	3,114	9,241	2,112	78,859	1,753

Prome.			Moulmein.		
Poungday.	Shoay doung.	Thayetmyo.	Moulmein.	Thatone.	Total.
1,550	5,763	8,010	35,488	907	73,040
...	...	...	...	...	...
...	...	600	3,432	...	6,312
192	384	600	...	...	2,592
...	...	250	...	...	250
60	100	350	50	...	1,510
...	...	1,500	...	...	3,800
...	200	370	500	...	1,778
...	...	200	...	...	200
...	...	...	...	...	...
...	100	200	300	...	980
...	100	100	100	...	800
1,400	10,000	2,600	...	...	71,500
...	...	500	18,000	1,500	31,950
...	...	1,200	...	..	1.200
3,202	16,647	16,480	57.870	2,407	1,95,912

Moul-mein.		Shwe-gyeen.			
Yeamyo.	Toungoo.	Shwè-gyeen.	Sittang.	Kyketto.	Wimpadan.
160	8,949	4,625	367	708	323
...	...	...	...	...	...
...	336	1,620	...	480	...
...	...	576	600	360	96
...	600	...	...	...	...
...	100	900	...	250	...
...	...	2,000	...	...	...
...	350	50	...	...	...
...	200	...	...	...	...
...	...	...	...	...	...
...	50	50	...	...	...
...	100	...	...	...	...
...	...	...	...	...	...
100	25,000	10,300	3,000	4,030	200
...	...	...	...	...	...
260	35,685	20,121	3,967	5,828	619

SANCTIONED BUDGET ESTIMATE OF EXPENDITURE IN THE CIVIL BURMA FOR THE YEAR 1873-74.

Tavoy.	Mergui.	Akyab.	Ramree. Kyouk Phyoo.	Sandoway.	Total.	Grand Total.
5,364	3,857	1,462	435	391	26,639	1,76,238
...	...	600	...	...	600	2,400
2,304	1,680	1,488	...	...	7,908	80,496
...	...	480	192	96	2,400	6,312
800	200	...	150	...	1,750	2,200
750	220	5,000	204	1,050	8,474	14,714
...	...	...	...	...	2,000	6,500
250	50	122	...	...	822	5,600
...	...	...	...	...	200	1,600
...	...	...	...	...	...	375
60	100	150	20	...	430	2,180
...	...	...	25	...	125	2,165
...	...	18,200	...	...	18,200	1,56,000
9,290	3,300	8,600	6,500	5,360	75,080	1,29,380
...	...	...	...	...	...	1,200
18,818	9,407	35,502	7,524	6,897	1,44,628	5,87,360

Abstract of Provincial Services and Local Funds Sanctioned Budget Estimate of Expenditure in the Civil Department British Burma for the Year 1873-74.

Head of Expenditure.	Pegu Division.					Tenasserim Division.					Arracan Division.			Grand Total.	Remarks.
	Rangoon.	Bassein.	Thayetmyo.	Prome.	Henzada.	Moulmein.	Mergui.	Tavoy.	Shwè-gyeen.	Toungboo.	Akyab.	Ramree.	Sandoway.		
1.—Refunds. ...	1,000					"For	the	whole	Pro	vince."				1,000	
2.—Jails. ...	1,85,924	13,750	28,996	5,256	9,642	59,264	2,243	2,843	3,736	6,632	18,166	6,120	4,656	3,47,310	
3.—Registration. ...	2,255	25	...	60	60	970	30	...	...	...	350	50	...	3,800	
4.—Police. ...	1,09,751	76,079	1,64,621	81,507	92,650	215,294	48,801	48,514	77,140	63,199	1,40,239	75,510	47,945	12,41,250	
5.—Education. ...	92,530	7,910	...	4,770	1,960	21,110	4,460	240	4,460	1,000	9,820	5,700	...	1,53,960	
6.—Medical Services. ...	65,399	9,786	3,788	7,256	7,728	16,638	5,480	5,418	7,688	4,358	12,626	9,493	8,402	1,64,060	
7.—Printing. ...	1,00,000					"For	the	whole	Pro	vince."				1,00,000	
8.—Marine. ...	36,776	13,224	...	...	...	...	...	...	...	...	...	...	...	50,000	
9.—Minor Establishment ...	695	25	270	320	...	310	100	50	50	116	334	60	...	2,560	
10.—Office Rent Rates & Taxes...	4,000					"For	the	whole	Pro	vince."				4,000	
11.—Miscellaneous. ...	8,330	250	250	1,200	750	1,500	350	600	520	600	1,550	600	300	16,800	
12.—Contribution to Local Funds	...	...	...	35,000	...	...		...	...	...	4,800	...	...	39,800	
13.—Public Works ...	15,82,400	2,400	1,500	1,200	1,000	3,300	1,750	450	1,200	5,750	1,000	150	250	16,07,330	
Debt Accounts ...	60,000					"For	the	whole	Pro	vince."				60,000	

LOCAL FUNDS.—															
5 PER CENT CESS.	...	76,796	26,560	7,865	19,031	31,499	23,215	2,638	4,595	9,276	3,819	46,962	13,553	6,676	2,72,483
DISTRICT	...	2,795	339	10,098	25	20,202	3,206	...	24	2,108	1,558	14,846	2,083	753	58,037
PORT.	...	2,94,713	13,901	...	...	...	51,851	...	...	...	...	35,113	52	...	3,95,630
TOWN	...	50	803	579	7,267	3,135	600	9	5,332	5,332	106	444	1,643	...	25,600
LAND SALE AND RENT	...	56,371	...	...	...	...	...	...	...	...	...	1,649	...	...	58,020
DISPENSARY	...	7,985	883	993	860	738	3,326	116	316	558	588	2,144	678	272	19,460
DALHOUSIE PARK	...	2,040	...	...	...	...	...	...	...	...	...	...	...	...	2,040
CUSTOMS CONFISCATION	...	1,453	...	...	...	...	539	53	...	...	...	55	...	...	2,100
CANTONMENT	...	15,480	...	6,537	...	...	...	...	...	...	6,113	...	...	...	28,130
MUNICIPAL ON GOVT. BOOKS	...	1,70,658	54,474	16,480	1,00,461	40,382	60,537	9,407	18,818	30,535	35,685	35,502	7,524	6,897	5,87,360
GRAND TOTAL Rs.	...	28,77,401	2,20,412	2,41,975	2,64,513	2,10,046	4,66,672	75,417	87,200	1,42,603	1,29,524	3,35,600	1,23,216	76,151	52,40,730